

**SOAH DOCKET NO. 473-19-6677**

**DOCKET NO. 49831**

**APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE  
PUBLIC SERVICE COMPANY FOR § OF  
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS**

**UPDATE SCHEDULES AND SCHEDULE WORKPAPERS**

Southwestern Public Service Company

Overall Cost of Service  
July 1, 2018 through June 30, 2019

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Fuel & Purchased Power	\$ 699,551,185	\$ (623,596,559)	\$ 75,954,626	Sch. A-U0 pg. 2 ln. 14
2					
3	Operation & Maintenance	524,667,183	(2,840,292)	521,826,891	Sch. A-U0 pg. 3 ln. 43
4					
5	Depreciation & Amortization	219,400,111	90,914,762	310,314,873	Sch. A-U3 pg. 26
6					
7	Taxes Other Than Income	70,107,657	13,555,674	83,663,331	Sch. A-U0 pg. 4 ln. 13
8					
9	State Income Taxes	1,143,271	(2,160,272)	(1,017,001)	Sch. A-U3 pg. 32
10					
11	Federal Income Taxes	16,840,654	(31,821,318)	(14,980,664)	Sch. A-U3 pg. 33
12					
13	Deferred Income Taxes	40,843,061	31,577,733	72,420,794	Sch. A-U3 pg. 34
14					
15	ITC Amortization	(67,302)	-	(67,302)	Sch. A-U3 pg. 35
16					
17	<b>Total Operating Expenses</b>	<b>\$ 1,572,485,820</b>	<b>\$ (524,370,272)</b>	<b>\$ 1,048,115,548</b>	
18					
19	Gain on Sale of Disposition of RECs	\$ (10,986)	\$ 10,986	\$ -	Sch. A-U3 pg. 36
20					
21	Loss on Sale of Disposition of RECs	873,526	(873,526)	-	Sch. A-U3 pg. 37
22					
23	<b>Total Cost of Service (Operating Deductions)</b>	<b>\$ 1,573,348,360</b>	<b>\$ (525,232,812)</b>	<b>\$ 1,048,115,548</b>	
24					
25	Return	\$ 424,421,491	\$ (51,263,187)	\$ 373,158,305	Sch. B-U1
26					
27	<b>Total Cost of Service (Operating Revenue)</b>	<b>\$ 1,997,769,852</b>	<b>\$ (576,495,999)</b>	<b>\$ 1,421,273,853</b>	

Southwestern Public Service Company

Overall Cost of Service  
July 1, 2018 through June 30, 2019

Fuel & Purchased Power Expense Detail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1					
2	Fuel Expenses				
3	Steam Production Fuel Expense	\$ 229,463,794	\$ (229,463,794)	\$ -	Sch. A-U3 pg. 1
4	Combustion Turbine Production Fuel Expense	27,844,751	(27,844,751)	-	Sch. A-U3 pg. 2
5	<b>Total Fuel Expenses</b>	<b>\$ 257,308,545</b>	<b>\$ (257,308,545)</b>	<b>\$ -</b>	
6					
7	Purchased Power Expenses				
8	Purchased Energy Expense	\$ 327,178,711	\$ (327,178,711)	\$ -	Sch. A-U3 pg. 3
9	Purchased Capacity Expense	95,052,781	(31,663,499)	63,389,282	Sch. A-U3 pg. 4
10	Purchased Power Variable O&M Expense	15,049,667	(2,484,323)	12,565,344	Sch. A-U3 pg. 5
11	Deferred Generation and Purchased Power Expenses	4,961,481	(4,961,481)	-	Sch. A-U3 pg. 6
12	<b>Total Purchased Power Expenses</b>	<b>\$ 442,242,640</b>	<b>\$ (366,288,014)</b>	<b>\$ 75,954,626</b>	
13					
14	<b>Total Fuel &amp; Purchased Power Expense</b>	<b>\$ 699,551,185</b>	<b>\$ (623,596,559)</b>	<b>\$ 75,954,626</b>	

Southwestern Public Service Company

Overall Cost of Service  
July 1, 2018 through June 30, 2019

Operation & Maintenance Expense Detail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Labor Expenses				
2	Total Payroll Expense	\$ 129,689,695	\$ (6,586,501)	\$ 123,103,194	Sch. A-U3 pg. 7-9
3	Pension & Benefits Expense	28,148,230	(564,664)	27,583,566	Sch. A-U3 pg. 10
4	<b>Total Labor Expense</b>	<b>\$ 157,837,925</b>	<b>\$ (7,151,165)</b>	<b>\$ 150,686,760</b>	
5					
6	Steam Production O&M Expenses				
7	Non-Labor Steam Production Operations Expense	\$ 52,318,714	\$ (1,370,207)	\$ 50,948,507	Sch. A-U3 pg. 11
8	Non-Labor Steam Production Maintenance Expense	28,675,822	(2,578)	28,673,244	Sch. A-U3 pg. 12
9	<b>Total Non-Labor Steam Production Expense</b>	<b>\$ 80,994,536</b>	<b>\$ (1,372,785)</b>	<b>\$ 79,621,751</b>	
10					
11	Combustion Turbine Production O&M Expenses				
12	Non-Labor Combustion Turbine Operations Expense	\$ 906,111	\$ 5,704,793	\$ 6,610,904	Sch. A-U3 pg. 13
13	Non-Labor Combustion Turbine Maintenance Expense	1,216,427	3,843,120	5,059,547	Sch. A-U3 pg. 14
14	<b>Total Non-Labor Combustion Turbine Expense</b>	<b>\$ 2,122,538</b>	<b>\$ 9,547,913</b>	<b>\$ 11,670,451</b>	
15					
16	System Control and Dispatch Expense	\$ 4,547,464	\$ (2,342,612)	\$ 2,204,852	Sch. A-U3 pg. 15
17					
18	<b>Total Non-Labor Production Expense</b>	<b>\$ 87,664,538</b>	<b>\$ 5,832,516</b>	<b>\$ 93,497,054</b>	
19					
20	Transmission O&M Expenses				
21	Non-Labor Transmission Operations Expense	\$ 15,083,629	\$ (207,258)	\$ 14,876,371	Sch. A-U3 pg. 16
22	Non-Labor Transmission Maintenance Expense	1,866,832	221,765	2,088,597	Sch. A-U3 pg. 17
23	Transmission Wheeling Expense	160,322,936	7,492,368	167,815,304	Sch. A-U3 pg. 18
24	<b>Total Non-Labor Transmission Expenses</b>	<b>\$ 177,273,397</b>	<b>\$ 7,506,875</b>	<b>\$ 184,780,272</b>	
25					
26	Non-Labor Regional Market Expense	\$ 8,167,747	\$ (4,937)	\$ 8,162,810	Sch. A-U3 pg. 19
27					
28	Distribution O&M Expenses				
29	Non-Labor Distribution Operations Expense	\$ 14,441,412	\$ (201,112)	\$ 14,240,300	Sch. A-U3 pg. 20
30	Non-Labor Distribution Maintenance Expense	3,867,381	2,215,856	6,083,237	Sch. A-U3 pg. 21
31	<b>Total Non-Labor Distribution Expense</b>	<b>\$ 18,308,793</b>	<b>\$ 2,014,744</b>	<b>\$ 20,323,537</b>	
32					
33	Customer Operations Expense				
34	Non-Labor Customer Accounting Expense	\$ 11,014,166	\$ 114,546	\$ 11,128,712	Sch. A-U3 pg. 22
35	Non-Labor Customer Service Expense	17,774,195	(16,603,695)	1,170,500	Sch. A-U3 pg. 23
36	Non-Labor Sales Expense	6,588	(8)	6,580	Sch. A-U3 pg. 24
37	<b>Total Customer Operations Expense</b>	<b>\$ 28,794,949</b>	<b>\$ (16,489,157)</b>	<b>\$ 12,305,792</b>	
38					
39	Non-Labor Administrative & General Expenses	\$ 46,619,834	\$ 5,450,832	\$ 52,070,666	Sch. A-U3 pg. 25
40					
41	<b>Total Non-Labor Operations &amp; Maintenance Expense</b>	<b>\$ 366,829,258</b>	<b>\$ 4,310,873</b>	<b>\$ 371,140,131</b>	
42					
43	<b>Total Operations &amp; Maintenance Expense</b>	<b>\$ 524,667,183</b>	<b>\$ (2,840,292)</b>	<b>\$ 521,826,891</b>	

Southwestern Public Service Company

Overall Cost of Service  
July 1, 2018 through June 30, 2019

Taxes Other Than Income Detail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Payroll Related	\$ 8,633,154	\$ (477,279)	\$ 8,155,875	Sch. A-U3 pg. 27
2					
3	Property Taxes	45,687,156	9,854,069	55,541,225	Sch. A-U3 pg. 28
4					
5	Franchise Fees	8,863,316	2,337,097	11,200,413	Sch. A-U3 pg. 29
6					
7	Gross Receipts Tax	6,250,624	1,842,817	8,093,441	Sch. A-U3 pg. 30
8					
9	Other Taxes	673,407	(1,030)	672,377	Sch. A-U3 pg. 31
10					
11	All Other Unadjusted Taxes	-	-	-	
12					
13	<b>Total Taxes Other Than Income</b>	<b>\$ 70,107,657</b>	<b>\$ 13,555,674</b>	<b>\$ 83,663,331</b>	

Note: ITC = Investment Tax Credit  
REC = Renewable Energy Credit

Southwestern Public Service Company

Overall Cost of Service  
Texas Retail

Line No.	Description	Per Book	Adjustment	Adjusted	Reference
1	Fuel & Purchased Power	\$ 415,501,562	\$ (371,152,090)	\$ 44,349,472	APF-RR-U2, pg. 5, ln. 72
2					
3	Operation & Maintenance	277,361,956	11,376,881	288,738,837	APF-RR-U2, pg. 9, ln. 258
4					
5	Depreciation & Amortization	118,832,435	51,485,742	170,318,177	APF-RR-U2, pg. 11, ln. 384
6					
7	Taxes Other Than Income	44,757,527	9,084,129	53,841,656	APF-RR-U2, pg. 12, ln. 398
8					
9	State Income Taxes	682,020	(1,208,373)	(526,353)	APF-RR-U2, pg. 157, ln. 24 <sup>1</sup>
10					
11	Federal Income Taxes	10,046,315	(17,799,624)	(7,753,310)	APF-RR-U2, pg. 157, ln. 24 <sup>1</sup>
12					
13	Deferred Income Taxes	19,535,151	17,947,185	37,482,335	APF-RR-U2, pg. 157, ln. 24 <sup>1</sup>
14					
15	ITC Amortization	(35,463)	-	(35,463)	APF-RR-U2, pg. 157, ln. 24 <sup>1</sup>
16					
17	<b>Total Operating Expenses</b>	<b>\$ 886,681,502</b>	<b>\$ (300,266,151)</b>	<b>\$ 586,415,351</b>	
18					
19	Gain on Sale of Disposition of RECs	(6,990)	6,990	-	APF-RR-U2, pg. 23, ln. 937
20					
21	Loss on Sale of Disposition of RECs	521,147	(521,147)	-	APF-RR-U2, pg. 23, ln. 932
22					
23	<b>Total Cost of Service (Operating Deductions)</b>	<b>\$ 887,195,660</b>	<b>\$ (300,780,308)</b>	<b>\$ 586,415,351</b>	
24					
25	Return	\$ 223,232,430	\$ (26,512,459)	\$ 196,719,971	APF-RR-U2, pg. 157, ln. 7
26					
27	<b>Total Cost of Service (Operating Revenue)</b>	<b>\$ 1,110,428,090</b>	<b>\$ (327,292,767)</b>	<b>\$ 783,135,323</b>	

**Note:** ITC = Investment Tax Credit  
REC = Renewable Energy Credit

<sup>1</sup> The sum of these four lines is the total tax expense grossed up, shown on APF-RR-U2, pg. 157, ln. 24. The amounts of these items before the gross up is also shown on APF-RR-U2, pg. 157, ln. 22.

Southwestern Public Service Company

Cost of Service Detail by Account  
July 1, 2018 through June 30, 2019

Line No.	Description	Updated Test Year Actual	Company Adjustments to Updated Test Year	Company Request
1	Fuel (Reconcilable & Non-reconcilable)	\$ 589,448,737	\$ (589,448,737)	\$ -
2	Purchased Power	110,102,448	(34,147,823)	75,954,625
3	UTY Unadjusted O&M	300,859,977		300,859,977
4	Payroll Expense	126,902,503	(6,629,461)	120,273,042
5	Pension & Benefits	30,935,422	(521,704)	30,413,719
6	Non-Labor Steam Production Operations Expense	1,432,527	(1,370,207)	62,320
7	Non-Labor Steam Production Maintenance Expense	2,578	(2,578)	-
8	Non-Labor Other Operations Expense	5,805,447	5,704,793	11,510,240
9	Non-Labor Other Maintenance Expense	-	3,843,120	3,843,120
10	System Control and Dispatch Expense	4,885,721	(2,342,612)	2,543,109
11	Non-Labor Transmission Operations Expense	8,020,856	7,285,111	15,305,967
12	Non-Labor Transmission Maintenance Expense	221,788	221,765	443,552
13	Non-Labor Regional Market Expense	4,937	(4,937)	-
14	Non-Labor Distribution Operations Expense	201,112	(201,112)	-
15	Non-Labor Distribution Maintenance Expense	2,217,775	2,215,856	4,433,632
16	Non-Labor Customer Accounting Expense	17,319	(17,319)	-
17	Non-Labor Customer Service Expense	16,603,695	(16,603,695)	-
18	Non-Labor Sales Expense	8	(8)	-
19	Non-Labor Administrative & General Expenses	17,403,769	5,450,832	22,854,601
20	<b>Total O&amp;M</b>	<b>\$ 515,515,433</b>	<b>\$ (2,972,155)</b>	<b>\$ 512,543,278</b>
21	Factoring Expense	-	-	-
22	Factoring Factor	-	-	-
23	Uncollectible Expense	5,629,706	-	5,629,706
24	Uncollectible Factor	0.306207060032%	-	-
25	Depreciation Expense	207,243,248	103,186,530	310,429,778
26	Amortization Expense	12,156,862	(12,271,768)	(114,906)
27	Decommissioning Expense	-	-	-
28	Ad Valorem Taxes	45,687,156	9,854,069	55,541,225
29	Franchise Tax	-	-	-
30	Payroll Taxes	8,633,154	(477,279)	8,155,875
31	Other Non-Revenue Related Taxes	673,407	(1,030)	672,376
32	Texas PUC Assessment	1,401,564	-	1,401,564
33	TPUC Assessment Effective Rate	0.0762329150131%	-	-
34	Other State's PUC Assessment	2,120,479	-	2,120,479
35	Other State's PUC Assessment Effective Rate	0.1153356223332%	-	-
36	Texas State Gross Receipts Tax	6,250,624	1,842,817	8,093,441
37	Texas State Gross Receipts Tax Effective Rate	-	-	-
38	Texas Local Gross Receipts Tax	8,863,316	2,337,097	11,200,413
39	Texas Local Gross Receipts Tax Effective Rate	-	-	-
40	Other States' Gross Receipts Tax	-	-	-
41	Other States' Gross Receipts Tax Effective Rate	-	-	-
42	Interest on Customer Deposits	-	131,865	131,865
43	Interest Rate on Customer Deposits	1.92%	-	-
44	Inactive Customer Deposits	-	-	-
45	State Income Taxes	1,143,271	(2,160,272)	(1,017,001)
46	Federal Income Tax Amount	71,309,022.20	(243,584)	71,065,438
47	Amortization of Excess Deferred Taxes	(13,625,307)	-	(13,625,307)
48	Amortization of ITC / R&E Credits	(67,302)	-	(67,302)
49	Tax Savings	-	-	-
50	FIT Deduction 1:	-	-	-
51	FIT Deduction 2:	-	-	-

Southwestern Public Service Company

Cost of Service Detail by Account  
July 1, 2018 through June 30, 2019

Line No.	Description	Updated Test Year Actual	Company Adjustments to Updated Test Year	Company Request
52	Additional Depreciation	\$ -	\$ -	\$ -
53	FIT Addition 1:	-	-	-
54	FIT Addition 2:	-	-	-
55	FIT Addition 3:	-	-	-
56	FIT Addition 4:	-	-	-
57	Miscellaneous Tax Adjustments	-	-	-
58	FIT Rate	21.00%	-	21.00%
59	Weighted Cost of Debt Rate	1.97%	-	1.97%
60	Weighted Cost of Preferred Rate	-	-	-
61	Weighted Cost of Equity Rate	5.65%	-	5.65%
62	Return Amount	424,421,491	(51,263,187)	373,158,305
63	Rate Moderation	-	-	-
64	Electric Plant in Service	8,211,506,372	(625,325)	8,210,881,048
65	Accumulated Depreciation	(2,395,496,994)	98,842,730	(2,296,654,264)
66	Construction Work in Progress	207,852,757	(207,852,757)	-
67	CWIP Factor	-	-	-
68	Property Held for Future Use	4,167,109	(4,167,108)	0
69	Lead/Lag Working Cash Allowances	(24,167,537)	(2,438,117)	(26,605,655)
70	1/8 Working Cash Allowance	-	-	-
71	1/8 Working Cash Allowance Factor	-	-	-
72	Purchased Power Factor for 1/8 WCA	-	-	-
73	Non-Working Cash Expenses	-	-	-
74	Other Working Capital	-	-	-
75	Materials and Supplies	21,392,359	-	21,392,359
76	Prepayments	4,753,171	(741,153)	4,012,019
77	Fuel Inventory	8,104,400	-	8,104,400
78	Other Rate Base Addition 1 - Reg Assets	153,157,083	445,786	153,602,868
79	Other Rate Base Addition 2 - NOx inventory	3,787,388	(3,787,388)	-
80	Other Rate Base Addition 3	-	-	-
81	Other Rate Base Addition 4	-	-	-
82	Deferred Federal Income Taxes	(604,953,655)	(552,421,899)	(1,157,375,555)
83	Pre 1971 Investment Tax Credits	-	-	-
84	Customer Deposits	(6,550,471)	-	(6,550,471)
85	Property Insurance Reserve	-	-	-
86	Injuries & Damages Reserve	-	-	-
87	Other Rate Base Deduction 1 - CIAC	-	-	-
88	Other Rate Base Deduction 2 - FAS 106 Liability	(13,108,199)	-	(13,108,199)
89	Other Rate Base Deduction 3 - FAS 112 Liability	(607,937)	-	(607,937)
90	Other Rate Base Deduction 4	-	-	-
91	Other Cost Free Capital	-	-	-
92	Base Rate Revenue	1,147,422,238	(176,250,492)	971,171,746
93	Fuel Revenue	404,076,769	(404,076,769)	-
94	Rider Revenue	55,360,323	(55,360,323)	-
95	Other Revenue	231,669,788	7,250,045	238,919,833
96	Adjusted Test Year Revenue	1,838,529,118	(628,437,539)	1,210,091,579
97	Texas Revenue Requirement	1,997,769,850	(576,495,996)	1,421,273,854
98	Gain on Sale of Utility Plant	-	-	-
99	Gain/Loss on Sale of Disposition of Allowances/RECs	\$ 862,541	\$ (862,541)	-

**Notes:** Reconciliation to Schedule. A-U0:

Per Book	\$ 524,667,183
Less items not included in total on Line 20 of A-U2	
Uncollectible Expense on Line 23 of A-U2	\$ 5,629,706
Texas PUC Assessment on Line 32 of A-U2	1,401,564
Other State's PUC Assessment on Line 34 of A-U2	2,120,479
<b>Total on Line 20 of A-U2</b>	<b>\$ 515,515,433</b>

This schedule is presented on a total company basis.



Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 3		\$ -
2				
3	Less: Amount per book (Updated Test Year)	pg. 2/line 3		\$ 229,463,794
4				
5	Adjustment			\$ (229,463,794)
6				
7				
8	<u>Justification for requested adjustment:</u>			
9	SPS Eliminate Fuel Cost	50110-Gas	APF-RR-U2, pg 48 ln. 51	\$ (98,423,837)
10	SPS Eliminate Fuel Cost	50120-Oil	APF-RR-U2, pg 48 ln. 52	(71,696)
11	SPS Eliminate Fuel Cost	50130-Coal	APF-RR-U2, pg 48 ln. 53	(110,051,478)
12	SPS Eliminate Fuel Cost	50165-Non-Native Load Coal	APF-RR-U2, pg 48 ln. 54	(20,916,784)
				\$ (229,463,795)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted			\$ -
2		pg. 2/line 4		
3	Less: Amount per book (Updated Test Year)			\$ 27,844,751
4		pg. 2/line 4		
5	Adjustment			\$ (27,844,751)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost		APF-RR-U2, pg 48 ln. 55	\$ (27,844,751)
10		54700-Other Operating Fuel		\$ (27,844,751)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 8		\$ -
2				
3	Less: Amount per book (Updated Test Year)	pg. 2/line 8		\$ 327,178,711
4				
5	Adjustment			\$ (327,178,711)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	55500-Purchased Power	APF-RR-U2, pg 48 ln. 56	\$ (327,178,711)
10				\$ (327,178,711)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 9		\$ 63,389,282
2				
3	Less: Amount per book (Updated Test Year)	pg. 2/line 9		\$ 95,052,781
4				
5	Adjustment			\$ (31,663,499)
6				
7				
8	Justification for requested adjustment:			
9	SPS Purchased Capacity and Variable O&M	55501-Purchased Power-Demand	APF-RR-U2, pg 48 ln. 57	\$ (31,663,499)
10				\$ (31,663,499)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 10		\$ 12,565,344
2				
3	Less: Amount per book (Updated Test Year)	pg. 2/line 10		\$ 15,049,667
4				
5	Adjustment			\$ (2,484,323)
6				
7				
8	Justification for requested adjustment:			
9	SPS Purchased Capacity and Variable O&M	55509-Pur Pwr Variable O&M	APF-RR-U2, pg 48 ln. 58	\$ (2,484,323)
10				\$ (2,484,323)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 11		\$ -
2				
3	Less: Amount per book (Updated Test Year)	pg. 2/line 11		\$ 4,961,481
4				
5	Adjustment			\$ (4,961,481)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Fuel Cost	55710-Deferred Elec Energy Cost	APF-RR-U2, pg 48 ln. 59	\$ (4,961,481)
10				\$ (4,961,481)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 2		\$ 123,103,194
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 2		\$ 129,689,695
4				
5	Adjustment			\$ (6,586,501)
6				
7				
8	Justification for requested adjustment:			
9	SPS Incentive SPS Adjustment to Target	50000-Sim Prod Op & Supr	APF-RR-U2, pg 90 ln. 6	(14,285)
10	SPS Incentive XES Adjustment to Target	50000-Sim Prod Op & Supr	APF-RR-U2, pg 89 ln. 6	(44,761)
11	SPS Test Year Escalator	50000-Sim Prod Op & Supr	APF-RR-U2, pg 82 ln. 71 pg 86 ln 170	50,999
12	SPS Incentive XES Adjustment to Target	50170-Sim Gen Fuel	APF-RR-U2, pg 89 ln. 7	(79,615)
13	SPS Test Year Escalator	50170-Sim Gen Fuel	APF-RR-U2, pg 82 ln. 72 pg 86 ln 171	34,712
14	SPS Incentive SPS Adjustment to Target	50200-Steam Expenses Major	APF-RR-U2, pg 90 ln. 8	(70,949)
15	SPS Incentive XES Adjustment to Target	50200-Steam Expenses Major	APF-RR-U2, pg 89 ln. 8	1,864
16	SPS Test Year Escalator	50200-Steam Expenses Major	APF-RR-U2, pg 82 ln. 73 pg 86 ln 172	174,063
17	SPS Incentive SPS Adjustment to Target	50500-Sim Gen Elec Exp Major	APF-RR-U2, pg 90 ln. 9	(64,261)
18	SPS Test Year Escalator	50500-Sim Gen Elec Exp Major	APF-RR-U2, pg 82 ln. 74 pg 86 ln 173	163,581
19	SPS Incentive SPS Adjustment to Target	50600-Misc Steam Pwr Exp	APF-RR-U2, pg 90 ln. 10	(49,759)
20	SPS Incentive XES Adjustment to Target	50600-Misc Steam Pwr Exp	APF-RR-U2, pg 89 ln. 10	(303,335)
21	SPS Test Year Escalator	50600-Misc Steam Pwr Exp	APF-RR-U2, pg 82 ln. 75 pg 86 ln 174	238,879
22	SPS Incentive SPS Adjustment to Target	50700-Sim Pow Gen Rents	APF-RR-U2, pg 90 ln. 11	577
23	SPS Incentive XES Adjustment to Target	50700-Sim Pow Gen Rents	APF-RR-U2, pg 89 ln. 11	(11,705)
24	SPS Test Year Escalator	50700-Sim Pow Gen Rents	APF-RR-U2, pg 82 ln. 76 pg 86 ln 175	4,623
25	SPS Incentive SPS Adjustment to Target	51000-Sim Maint Super&Eng	APF-RR-U2, pg 90 ln. 14	(12,918)
26	SPS Incentive XES Adjustment to Target	51000-Sim Maint Super&Eng	APF-RR-U2, pg 89 ln. 14	(141)
27	SPS Test Year Escalator	51000-Sim Maint Super&Eng	APF-RR-U2, pg 82 ln. 66 pg 86 ln 165	31,046
28	SPS Incentive SPS Adjustment to Target	51100-Sim Maint of Structures	APF-RR-U2, pg 90 ln. 15	(13,818)
29	SPS Test Year Escalator	51100-Sim Maint of Structures	APF-RR-U2, pg 82 ln. 67 pg 86 ln 166	31,334
30	SPS Incentive SPS Adjustment to Target	51200-Sim Maint of Boiler Plt	APF-RR-U2, pg 90 ln. 16	(49,707)
31	SPS Incentive XES Adjustment to Target	51200-Sim Maint of Boiler Plt	APF-RR-U2, pg 89 ln. 16	(46,837)
32	SPS Test Year Escalator	51200-Sim Maint of Boiler Plt	APF-RR-U2, pg 82 ln. 68 pg 86 ln 167	155,682
33	SPS Incentive SPS Adjustment to Target	51300-Sim Maint of Elec Plant	APF-RR-U2, pg 90 ln. 17	(41,968)
34	SPS Incentive XES Adjustment to Target	51300-Sim Maint of Elec Plant	APF-RR-U2, pg 89 ln. 17	(23,856)
35	SPS Test Year Escalator	51300-Sim Maint of Elec Plant	APF-RR-U2, pg 82 ln. 69 pg 86 ln 168	126,544
36	SPS Incentive SPS Adjustment to Target	51400-Sim Maint of Misc Stm Plt	APF-RR-U2, pg 90 ln. 18	(64,790)
37	SPS Incentive XES Adjustment to Target	51400-Sim Maint of Misc Stm Plt	APF-RR-U2, pg 89 ln. 18	(73,654)
38	SPS Test Year Escalator	51400-Sim Maint of Misc Stm Plt	APF-RR-U2, pg 82 ln. 70 pg 86 ln 169	187,034
39	SPS Incentive XES Adjustment to Target	54600-Oth Oper Super&Eng	APF-RR-U2, pg 89 ln. 21	(2,533)
40	SPS Test Year Escalator	54600-Oth Oper Super&Eng	APF-RR-U2, pg 82 ln. 59 pg 86 ln 154	1,164
41	SPS Incentive SPS Adjustment to Target	54600W-Oth Oper Super&Eng	APF-RR-U2, pg 90 ln. 22	(383)
42	SPS Test Year Escalator	54600W-Oth Oper Super&Eng	APF-RR-U2, pg 82 ln. 60 pg 86 ln 155	735
43	SPS Incentive SPS Adjustment to Target	54800-Oth Oper Gen Exp	APF-RR-U2, pg 90 ln. 23	(2,483)
44	SPS Test Year Escalator	54800-Oth Oper Gen Exp	APF-RR-U2, pg 82 ln. 61 pg 86 ln 156	5,521
45	SPS Incentive SPS Adjustment to Target	54900-Oth Oper Misc Gen Exp	APF-RR-U2, pg 90 ln. 24	(521)
46	SPS Incentive XES Adjustment to Target	54900-Oth Oper Misc Gen Exp	APF-RR-U2, pg 89 ln. 24	(5,862)
47	SPS Test Year Escalator	54900-Oth Oper Misc Gen Exp	APF-RR-U2, pg 82 ln. 62 pg 86 ln 157	4,809
48	SPS Incentive SPS Adjustment to Target	55000-Oth Oper Rents	APF-RR-U2, pg 90 ln. 25	47
49	SPS Incentive XES Adjustment to Target	55000-Oth Oper Rents	APF-RR-U2, pg 89 ln. 25	(1,051)
50	SPS Test Year Escalator	55000-Oth Oper Rents	APF-RR-U2, pg 82 ln. 63 pg 86 ln 158	407
51	SPS Incentive SPS Adjustment to Target	55100-Oth Mice Supervision&Eng	APF-RR-U2, pg 90 ln. 28	(716)

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52	SPS Incentive XES Adjustment to Target	55100-0th Mice Supervision&Eng	APF-RR-U2, pg 89 In. 28	-
53	SPS Test Year Escalator	55200-0th Mice Supervision&Eng	APF-RR-U2, pg 82 In. 55 pg 86 In 150	2,140
54	SPS Incentive SPS Adjustment to Target	55200-0th Maint of Structures	APF-RR-U2, pg 90 In. 29	(1,063)
55	SPS Incentive XES Adjustment to Target	55200-0th Maint of Structures	APF-RR-U2, pg 89 In. 29	41
56	SPS Test Year Escalator	55200-0th Maint of Structures	APF-RR-U2, pg 82 In. 56 pg 86 In 151	2,544
57	SPS Incentive SPS Adjustment to Target	55300-0th Mtc of Gen & Ele Plant	APF-RR-U2, pg 90 In. 30	(6,441)
58	SPS Incentive XES Adjustment to Target	55300-0th Mtc of Gen & Ele Plant	APF-RR-U2, pg 89 In. 30	(1,625)
59	SPS Test Year Escalator	55400-0th Mtc Misc Gen Plt Mjr	APF-RR-U2, pg 82 In. 57 pg 86 In 152	16,427
60	SPS Incentive SPS Adjustment to Target	55400-0th Mtc Misc Gen Plt Mjr	APF-RR-U2, pg 90 In. 31	(126)
61	SPS Incentive XES Adjustment to Target	55400-0th Mtc Misc Gen Plt Mjr	APF-RR-U2, pg 89 In. 31	(10,149)
62	SPS Test Year Escalator	55400-0th Mtc Misc Gen Plt Mjr	APF-RR-U2, pg 82 In. 58 pg 86 In 153	4,544
63	SPS Incentive SPS Adjustment to Target	55600-Load Dispatch	APF-RR-U2, pg 90 In. 34	53
64	SPS Incentive XES Adjustment to Target	55600-Load Dispatch	APF-RR-U2, pg 89 In. 34	(58,557)
65	SPS Test Year Escalator	55700-Load Dispatch	APF-RR-U2, pg 82 In. 53 pg 86 In 148	26,974
66	SPS Eliminate SIP Expense	55700-Purchased Power Other	APF-RR-U2, pg 48 In. 95	(668,778)
67	SPS Eliminate Wholesale Account Manager Expense	55700-Purchased Power Other	APF-RR-U2, pg 48 In. 96-97	(142,990)
68	SPS Incentive SPS Adjustment to Target	55700-Purchased Power Other	APF-RR-U2, pg 90 In. 35	(8)
69	SPS Incentive XES Adjustment to Target	55700-Purchased Power Other	APF-RR-U2, pg 89 In. 35	292,693
70	SPS Test Year Escalator	55700-Purchased Power Other	APF-RR-U2, pg 82 In. 54 pg 86 In 149	55,658
71	SPS Incentive SPS Adjustment to Target	56000-Trans Oper Super & Eng	APF-RR-U2, pg 90 In. 38	54,275
72	SPS Incentive XES Adjustment to Target	56000-Trans Oper Super & Eng	APF-RR-U2, pg 89 In. 38	(464,358)
73	SPS Test Year Escalator	56000-Trans Oper Super & Eng	APF-RR-U2, pg 82 In. 81 pg 86 In 180	203,699
74	SPS Incentive SPS Adjustment to Target	56100-Load Disp-Reliability	APF-RR-U2, pg 90 In. 39	(2,454)
75	SPS Test Year Escalator	56100-Load Disp-Reliability	APF-RR-U2, pg 82 In. 82 pg 86 In 181	6,116
76	SPS Incentive SPS Adjustment to Target	56120-Load Disp-Monitor/Operate	APF-RR-U2, pg 90 In. 40	(14,725)
77	SPS Incentive XES Adjustment to Target	56120-Load Disp-Monitor/Operate	APF-RR-U2, pg 89 In. 40	(30,270)
78	SPS Test Year Escalator	56120-Load Disp-Monitor/Operate	APF-RR-U2, pg 82 In. 83 pg 86 In 182	54,627
79	SPS Incentive XES Adjustment to Target	56150-Rel/Plan/Standards Dev	APF-RR-U2, pg 89 In. 41	(54)
80	SPS Test Year Escalator	56150-Rel/Plan/Standards Dev	APF-RR-U2, pg 86 In 183	23
81	SPS Incentive SPS Adjustment to Target	56160-Trans Service Studies	APF-RR-U2, pg 90 In. 42	(8)
82	SPS Incentive XES Adjustment to Target	56160-Trans Service Studies	APF-RR-U2, pg 89 In. 42	(1,310)
83	SPS Test Year Escalator	56160-Trans Service Studies	APF-RR-U2, pg 82 In. 84 pg 86 In 184	710
84	SPS Incentive SPS Adjustment to Target	56200-Trans Oper Station Exp	APF-RR-U2, pg 90 In. 43	(16,291)
85	SPS Test Year Escalator	56200-Trans Oper Station Exp	APF-RR-U2, pg 82 In. 85 pg 86 In 185	37,934
86	SPS Incentive SPS Adjustment to Target	56300-Trans Oper OH Lines	APF-RR-U2, pg 92 In. 44	(483)
87	SPS Incentive XES Adjustment to Target	56300-Trans Oper OH Lines	APF-RR-U2, pg 91 In. 44	(778)
88	SPS Test Year Escalator	56300-Trans Oper OH Lines	APF-RR-U2, pg 82 In. 86 pg 86 In 186	2,167
89	SPS Incentive SPS Adjustment to Target	56600-Trans Oper Misc Exp	APF-RR-U2, pg 92 In. 45	(12,507)
90	SPS Incentive XES Adjustment to Target	56600-Trans Oper Misc Exp	APF-RR-U2, pg 91 In. 45	(20,434)
91	SPS Test Year Escalator	56600-Trans Oper Misc Exp	APF-RR-U2, pg 82 In. 87 pg 86 In 187	37,404
92	SPS Incentive SPS Adjustment to Target	56700-Trans Rents	APF-RR-U2, pg 92 In. 46	143
93	SPS Incentive XES Adjustment to Target	56700-Trans Rents	APF-RR-U2, pg 91 In. 46	(3,461)
94	SPS Test Year Escalator	56800-Trans Rents	APF-RR-U2, pg 82 In. 88 pg 86 In 188	1,376
95	SPS Incentive SPS Adjustment to Target	56800-Trans Mice Super & Eng	APF-RR-U2, pg 92 In. 49	144
96	SPS Incentive XES Adjustment to Target	56800-Trans Mice Super & Eng	APF-RR-U2, pg 91 In. 49	(318)
97	SPS Test Year Escalator	56800-Trans Mice Super & Eng	APF-RR-U2, pg 82 In. 77 pg 86 In 176	95
98	SPS Incentive SPS Adjustment to Target	57000-Trans Mnt of Station Equip	APF-RR-U2, pg 92 In. 50	(9,330)
99	SPS Incentive XES Adjustment to Target	57000-Trans Mnt of Station Equip	APF-RR-U2, pg 91 In. 50	-
100	SPS Test Year Escalator	57100-Trans Mnt of Station Equip	APF-RR-U2, pg 82 In. 78 pg 86 In 177	21,037
101	SPS Adjust Storm Damage Expense	57100-Trans Mt of Overhead Lines	APF-RR-U2, pg 49 In. 133-134	58,210
102	SPS Incentive SPS Adjustment to Target	57100-Trans Mt of Overhead Lines	APF-RR-U2, pg 92 In. 51	(33)
103	SPS Incentive XES Adjustment to Target	57100-Trans Mt of Overhead Lines	APF-RR-U2, pg 91 In. 51	(2,370)
104	SPS Test Year Escalator	57100-Trans Mt of Overhead Lines	APF-RR-U2, pg 82 In. 79-80 pg 86 In 178-179	4,153
105	SPS Incentive SPS Adjustment to Target	57510-Operations Supervision	APF-RR-U2, pg 92 In. 54	-
106	SPS Incentive XES Adjustment to Target	57510-Operations Supervision	APF-RR-U2, pg 91 In. 54	(6,693)
107	SPS Test Year Escalator	57510-Operations Supervision	APF-RR-U2, pg 86 In 159	3,324



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108	SPS Incentive XES Adjustment to Target	57520-DA & RT Mkt Admin	APF-RR-U2, pg 91 ln. 55	(18,098)
109	SPS Test Year Escalator	57520-DA & RT Mkt Admin	APF-RR-U2, pg 86 ln 160	8,300
110	SPS Incentive XES Adjustment to Target	57550-Ancillary Serv Mkt Admin	APF-RR-U2, pg 91 ln. 56	(1,428)
111	SPS Test Year Escalator	57550-Ancillary Serv Mkt Admin	APF-RR-U2, pg 86 ln 161	631
112	SPS Incentive XES Adjustment to Target	57560-Mkt Monitoring/Compliance	APF-RR-U2, pg 91 ln. 57	(2,824)
113	SPS Test Year Escalator	57560-Mkt Monitoring/Compliance	APF-RR-U2, pg 86 ln 162	1,273
114	SPS Incentive SPS Adjustment to Target	57580-Regional Market Rents	APF-RR-U2, pg 92 ln. 58	6
115	SPS Incentive XES Adjustment to Target	57580-Regional Market Rents	APF-RR-U2, pg 91 ln. 58	(127)
116	SPS Test Year Escalator	57580-Regional Market Rents	APF-RR-U2, pg 82 ln. 64 pg 86 ln 163	48
117	SPS Incentive SPS Adjustment to Target	58000-Dist Oper Sup & Eng	APF-RR-U2, pg 92 ln. 61-63	(46,254)
118	SPS Incentive XES Adjustment to Target	58000-Dist Oper Sup & Eng	APF-RR-U2, pg 91 ln. 61-63	(44,635)
119	SPS Test Year Escalator	58000-Dist Oper Sup & Eng	APF-RR-U2, pg 80 ln. 31-33 pg 84 ln 126-128	81,313
120	SPS Incentive SPS Adjustment to Target	58100-Dist Load Dispatching	APF-RR-U2, pg 92 ln. 64	764
121	SPS Incentive XES Adjustment to Target	58100-Dist Load Dispatching	APF-RR-U2, pg 91 ln. 64	(3,576)
122	SPS Test Year Escalator	58100-Dist Load Dispatching	APF-RR-U2, pg 80 ln. 34 pg 84 ln 129	690
123	SPS Incentive SPS Adjustment to Target	58200-Dist Op Station Exp	APF-RR-U2, pg 92 ln. 65	(9,766)
124	SPS Incentive XES Adjustment to Target	58200-Dist Op Station Exp	APF-RR-U2, pg 91 ln. 65	2
125	SPS Test Year Escalator	58300-Dist Op Station Exp	APF-RR-U2, pg 80 ln. 35 pg 84 ln 130	22,754
126	SPS Incentive SPS Adjustment to Target	58300-Dist Oper Overhead Lines	APF-RR-U2, pg 92 ln. 66-68	(4,262)
127	SPS Incentive XES Adjustment to Target	58300-Dist Oper Overhead Lines	APF-RR-U2, pg 91 ln. 66-68	(4,112)
128	SPS Test Year Escalator	58300-Dist Oper Overhead Lines	APF-RR-U2, pg 80 ln. 36-38 pg 84 ln 131-133	20,249
129	SPS Incentive SPS Adjustment to Target	58400-Dist Op UG Elec Lines	APF-RR-U2, pg 92 ln. 69-71	78
130	SPS Test Year Escalator	58400-Dist Op UG Elec Lines	APF-RR-U2, pg 80 ln. 39-41 pg 84 ln 134-136	486
131	SPS Incentive SPS Adjustment to Target	58500-Dist Oper Streetlight	APF-RR-U2, pg 92 ln. 72	(3,662)
132	SPS Test Year Escalator	58500-Dist Oper Streetlight	APF-RR-U2, pg 80 ln. 42 pg 84 ln 137	4,919
133	SPS Incentive SPS Adjustment to Target	58600-Dist Oper Meter Exp	APF-RR-U2, pg 92 ln. 73-75	(31,727)
134	SPS Incentive XES Adjustment to Target	58600-Dist Oper Meter Exp	APF-RR-U2, pg 91 ln. 73-75	(10,001)
135	SPS Test Year Escalator	58600-Dist Oper Meter Exp	APF-RR-U2, pg 80 ln. 43-45 pg 84 ln 138-140	88,507
136	SPS Incentive SPS Adjustment to Target	58700-Dist Oper Cust Install	APF-RR-U2, pg 92 ln. 76	(9,621)
137	SPS Test Year Escalator	58700-Dist Oper Cust Install	APF-RR-U2, pg 80 ln. 46 pg 84 ln 141	22,317
138	SPS Business Area Adjustments	58800-Dist Oper Misc Exp	APF-RR-U2, pg 50 ln. 153	(853)
139	SPS Incentive SPS Adjustment to Target	58800-Dist Oper Misc Exp	APF-RR-U2, pg 92 ln. 77-79	(48,658)
140	SPS Incentive XES Adjustment to Target	58800-Dist Oper Misc Exp	APF-RR-U2, pg 91 ln. 77-79	(25,526)
141	SPS Test Year Escalator	58800-Dist Oper Misc Exp	APF-RR-U2, pg 80-82 ln. 47-49 pg 84 ln 142-144	125,121
142	SPS Incentive SPS Adjustment to Target	58900-Dist Rents	APF-RR-U2, pg 91 ln. 80-82	203
143	SPS Incentive XES Adjustment to Target	58900-Dist Rents	APF-RR-U2, pg 82 ln. 50-52 pg 86 ln 145-147	(4,069)
144	SPS Test Year Escalator	58900-Dist Rents	APF-RR-U2, pg 92 ln. 85	1,592
145	SPS Incentive SPS Adjustment to Target	59000-Dist Mtc Super & Eng	APF-RR-U2, pg 91 ln. 85	(1,438)
146	SPS Incentive XES Adjustment to Target	59000-Dist Mtc Super & Eng	APF-RR-U2, pg 80 ln. 11 pg 84 ln 106	670
147	SPS Test Year Escalator	59000-Dist Mtc Super & Eng	APF-RR-U2, pg 92 ln. 87 pg 94 ln 87	(14)
148	SPS Incentive SPS Adjustment to Target	59100-Dist Mt of Structures	APF-RR-U2, pg 80 ln. 12-14 pg 84 ln 107-109	8
149	SPS Test Year Escalator	59200-Dist Mt of Station Equip	APF-RR-U2, pg 94 ln. 88	(4,198)
150	SPS Incentive SPS Adjustment to Target	59200-Dist Mt of Station Equip	APF-RR-U2, pg 93 ln. 88	(1)
151	SPS Incentive XES Adjustment to Target	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 50 ln. 165-166	10,482
152	SPS Test Year Escalator	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 94 ln. 89-91	582,487
153	SPS Adjust Storm Damage Expense	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 93 ln. 89-91	(23,646)
154	SPS Incentive SPS Adjustment to Target	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 80 ln. 16-18 pg 84 ln 111-113	(7,886)
155	SPS Incentive XES Adjustment to Target	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 94 ln. 92-94	141,917
156	SPS Test Year Escalator	59400-Dist Mt of Undergrnd Line	APF-RR-U2, pg 80 ln. 19-21 pg 84 ln 114-116	(334)
157	SPS Incentive SPS Adjustment to Target	59500-Dist Mt of Line Transform	APF-RR-U2, pg 94 ln. 95	3,999
158	SPS Test Year Escalator	59500-Dist Mt of Line Transform	APF-RR-U2, pg 80 ln. 22 pg 84 ln 117	-
160	SPS Incentive SPS Adjustment to Target	59600-Dist Mtc of Streetlights	APF-RR-U2, pg 94 ln. 96-98	(580)
161	SPS Incentive SPS Adjustment to Target	59600-Dist Mtc of Streetlights	APF-RR-U2, pg 80 ln. 23-25 pg 84 ln 118-120	5,714
162	SPS Test Year Escalator	59700-Dist Mtc of Meters	APF-RR-U2, pg 94 ln. 99-100	(97)
163	SPS Incentive SPS Adjustment to Target			

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164	SPS Test Year Escalator	59700-Dist Mtc of Meters	294
165	SPS Incentive SPS Adjustment to Target	59800-Dist Mtc of Dist Plant	(4,091)
166	SPS Test Year Escalator	59800-Dist Mtc of Dist Plant	(8,238)
167	SPS Business Area Adjustments	90100-Cust Acct Supervise	9,657
168	SPS Incentive XES Adjustment to Target	90100-Cust Acct Supervise	(1,130)
169	SPS Test Year Escalator	90100-Cust Acct Supervise	756
170	SPS Incentive SPS Adjustment to Target	90200-Cust Acct Meter Read	(33,727)
171	SPS Incentive XES Adjustment to Target	90200-Cust Acct Meter Read	(1,569)
172	SPS Test Year Escalator	90200-Cust Acct Meter Read	77,392
173	SPS Incentive SPS Adjustment to Target	90300-Cust Acct Recrds & Coll	(13,143)
174	SPS Incentive XES Adjustment to Target	90300-Cust Acct Recrds & Coll	(143,937)
175	SPS Test Year Escalator	90300-Cust Acct Recrds & Coll	98,972
176	SPS Incentive SPS Adjustment to Target	90800-Customer Asst Expense	(21,611)
177	SPS Incentive XES Adjustment to Target	90800-Customer Asst Expense	(4,598)
178	SPS Test Year Escalator	90800-Customer Asst Expense	49,723
179	SPS Test Year Escalator	90804EE-Customer Assistance SaversSwitch	24
180	SPS Incentive XES Adjustment to Target	91000-Misc Cust Serv Expense	(253)
181	SPS Test Year Escalator	91000-Misc Cust Serv Expense	123
182	SPS Incentive SPS Adjustment to Target	91200-Economic Development	(3,183)
183	SPS Test Year Escalator	91200-Economic Development	6,956
184	SPS Business Area Adjustments	92000-A&G Salaries	(8,804)
185	SPS Eliminate Corporate Aircraft Expense	92000-A&G Salaries	(173,989)
186	SPS Eliminate Long Term Incentive	92000-A&G Salaries	(6,358,617)
187	SPS Eliminate Wholesale Account Manager Expense	92000-A&G Salaries	(24,074)
188	SPS Eliminate Xcel Foundation Expense	92000-A&G Salaries	(21,048)
189	SPS Incentive SPS Adjustment to Target	92000-A&G Salaries	(40,248)
190	SPS Incentive XES Adjustment to Target	92000-A&G Salaries	(1,146,561)
191	SPS Test Year Escalator	92000-A&G Salaries	678,539
192	SPS Business Area Adjustments	92100-A&G Office & Supplies	(70)
193	SPS Eliminate Corporate Aircraft Expense	92100-A&G Office & Supplies	(33)
194	SPS Incentive SPS Adjustment to Target	92100-A&G Office & Supplies	-
195	SPS Incentive XES Adjustment to Target	92100-A&G Office & Supplies	56
196	SPS Test Year Escalator	92100-A&G Office & Supplies	(510)
197	SPS Business Area Adjustments	92500-A&G Injuries & Damages	(1,301)
198	SPS Eliminate Corporate Aircraft Expense	92500-A&G Injuries & Damages	(181)
199	SPS Eliminate Wholesale Account Manager Expense	92500-A&G Injuries & Damages	(480)
200	SPS Eliminate Xcel Foundation Expense	92500-A&G Injuries & Damages	(28)
201	SPS Business Area Adjustments	926000-Employee pensions and benefits	11
202	SPS Eliminate Corporate Aircraft Expense	926000-Employee pensions and benefits	(8,751)
203	SPS Eliminate Wholesale Account Manager Expense	926000-Employee pensions and benefits	(29,890)
204	SPS Eliminate Xcel Foundation Expense	926000-Employee pensions and benefits	(1,677)
205	SPS Test Year Escalator	926000-Employee pensions and benefits	83,266
206	SPS Incentive SPS Adjustment to Target	93100-A&G Rents	219
207	SPS Incentive XES Adjustment to Target	93100-A&G Rents	(9,358)
208	SPS Test Year Escalator	93100-A&G Rents	3,861
209			<u>\$ (6,586,503)</u>

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Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 3		\$ 27,583,566
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 3		\$ 28,148,230
4				
5	Adjustment			\$ (564,664)
6				
7				
8	Justification for requested adjustment:			
9	SPS Adjust Pension and Benefits	926000-Employee pensions and benefits	APF-RR-U2, pg 51, ln. 223	\$ (199,669)
10	SPS Business Area Adjustments	926000-Employee pensions and benefits	APF-RR-U2, pg 51, ln. 224	249
11	SPS Eliminate Corporate Aircraft Expense	926000-Employee pensions and benefits	APF-RR-U2, pg 51, ln. 225	(27,898)
12	SPS Eliminate Executive Perquisites	926000-Employee pensions and benefits	APF-RR-U2, pg 51, ln. 226	(7,333)
13	SPS Eliminate Non-Qualified Pension Expense	926000-Employee pensions and benefits	APF-RR-U2, pg 51, ln. 228	(439,806)
14	SPS Eliminate Wholesale Account Manager Expense	926000-Employee pensions and benefits	APF-RR-U2, pg 51, ln. 229	(17,884)
15	SPS Eliminate Xcel Foundation Expense	926000-Employee pensions and benefits	APF-RR-U2, pg 51, ln. 230	(4,381)
16	SPS Eliminate FAS 88 Qualified Pension Expense	926000-Employee pensions and benefits	APF-RR-U2, pg 51, ln. 227	(4,626,942)
17	SPS Eliminate Per Book Deferred Pension	92603-SPS Deferred Pension Exp	APF-RR-U2, pg 51, ln. 231	3,184,026
18	SPS Include Deferred Pension and OPFB Expense	92603-SPS Deferred Pension Exp	APF-RR-U2, pg 51, ln. 232	1,574,975
19				\$ (564,663)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 2/line 7		\$ 50,948,507
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 7		\$ 52,318,714
4				
5	Adjustment			\$ (1,370,207)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Contributions and Dues Expense	50000-Sim Prod Op & Supr	APE-RR-U2, pg 48, ln. 60	(215)
10	SPS Eliminate Life Event Expense	50000-Sim Prod Op & Supr	APE-RR-U2, pg 48, ln. 61	(697)
11	SPS Adjust TUCO Fuel Handling for Contract Rate Change	50135-Coal Non-Mine:Non-Freight	APE-RR-U2, pg 48, ln. 62	31,160
12	SPS Business Area Adjustments	50170-Sim Gen Fuel	APE-RR-U2, pg 48, ln. 63	(8)
13	SPS Eliminate Contributions and Dues Expense	50170-Sim Gen Fuel	APE-RR-U2, pg 48, ln. 64	(3,128)
14	SPS Eliminate Life Event Expense	50170-Sim Gen Fuel	APE-RR-U2, pg 48, ln. 65	(170)
15	SPS Adjust Environmental Chemicals	50200-Steam Expenses Major	APE-RR-U2, pg 48, ln. 66	(897,185)
16	SPS Eliminate Life Event Expense	50200-Steam Expenses Major	APE-RR-U2, pg 48, ln. 67	-
17	SPS Eliminate Contributions and Dues Expense	50500-Sim Gen Elec Exp Major	APE-RR-U2, pg 48, ln. 68	(40)
18	SPS Business Area Adjustments	50600-Misc Steam Pwr Exp	APE-RR-U2, pg 48, ln. 69	(290)
19	SPS Eliminate Contributions and Dues Expense	50600-Misc Steam Pwr Exp	APE-RR-U2, pg 48, ln. 70	(2,753)
20	SPS Eliminate Life Event Expense	50600-Misc Steam Pwr Exp	APE-RR-U2, pg 48, ln. 71	(18,009)
21	SPS Business Area Adjustments	50700-Sim Pow Gen Rents	APE-RR-U2, pg 48, ln. 72	(11,721)
22	SPS Eliminate Contributions and Dues Expense	50700-Sim Pow Gen Rents	APE-RR-U2, pg 48, ln. 73	(1,640)
23	SPS Eliminate Life Event Expense	50700-Sim Pow Gen Rents	APE-RR-U2, pg 48, ln. 74	(11)
24	SPS Eliminate Return on Shared Assets	50700-Sim Pow Gen Rents	APE-RR-U2, pg 48, ln. 75	(465,500)
25				\$ (1,370,207)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 8		\$ 28,673,244
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 8		\$ 28,675,822
4				
5	Adjustment			\$ (2,578)
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Contributions and Dues Expense	51000-Stm Maint Super&Eng	APE-RR-U2, pg 48, ln. 76	\$ (781)
10	SPS Eliminate Life Event Expense	51000-Stm Maint Super&Eng	APE-RR-U2, pg 48, ln. 77	(463)
11	SPS Adjust Environmental Chemicals	51200-Stm Maint of Boiler Plt	APE-RR-U2, pg 48, ln. 78	-
12	SPS Eliminate Contributions and Dues Expense	51200-Stm Maint of Boiler Plt	APE-RR-U2, pg 48, ln. 79	(388)
13	SPS Eliminate Contributions and Dues Expense	51400-Stm Maint of Misc Stm Plt	APE-RR-U2, pg 48, ln. 80	(823)
14	SPS Eliminate Life Event Expense	51400-Stm Maint of Misc Stm Plt	APE-RR-U2, pg 48, ln. 81	(123)
15				\$ (2,578)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 12		\$ 6,610,904
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 12		\$ 906,111
4				
5	Adjustment			\$ 5,704,793
6				
7				
8	Justification for requested adjustment:			
9	SPS Eliminate Contributions and Dues Expense	54600-Oth Oper Super&Eng	APF-RR-U2, pg 48, ln. 82	\$ (2)
10	SPS Eliminate Life Event Expense	54600-Oth Oper Super&Eng	APF-RR-U2, pg 48, ln. 83	(56)
11	SPS Eliminate Contributions and Dues Expense	54900-Oth Oper Misc Gen Exp	APF-RR-U2, pg 48, ln. 84	(3)
12	SPS Eliminate Life Event Expense	54900-Oth Oper Misc Gen Exp	APF-RR-U2, pg 48, ln. 85	(4)
13	SPS Annual Hale O&M Expense	54900W-Oth Oper Misc Gen Exp	APF-RR-U2, pg 48, ln. 86	5,755,120
14	SPS Business Area Adjustments	55000-Oth Oper Rents	APF-RR-U2, pg 48, ln. 87	(802)
15	SPS Eliminate Contributions and Dues Expense	55000-Oth Oper Rents	APF-RR-U2, pg 48, ln. 88	(184)
16	SPS Eliminate Life Event Expense	55000-Oth Oper Rents	APF-RR-U2, pg 48, ln. 89	(1)
17	SPS Eliminate Return on Shared Assets	55000-Oth Oper Rents	APF-RR-U2, pg 48, ln. 90	(49,274)
18				\$ 5,704,794

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 13		\$ 5,059,547
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 13		\$ 1,216,427
4				
5	Adjustment			\$ 3,843,120
6				
7				
8	Justification for requested adjustment:			
9	SPS Annual Rate O&M Expense	55300W-Oth Mtc of Gen & Ele Plant	APF-RR-U2, pg 48, ln. 91	\$ 3,843,120
10				\$ 3,843,120

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 16		\$ 2,204,852
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 16		\$ 4,547,464
4				
5	Adjustment			\$ (2,342,612)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments			
11	SPS Eliminate Contributions and Dues Expense	55600-Load Dispatch	APF-RR-U2, pg 48, ln. 92	(9)
12	SPS Eliminate Life Event Expense	55600-Load Dispatch	APF-RR-U2, pg 48, ln. 93	(18)
13	SPS Business Area Adjustments	55700-Purchased Power Other	APF-RR-U2, pg 48, ln. 94	(62)
14	SPS Eliminate Life Event Expense	55700-Purchased Power Other	APF-RR-U2, pg 48, ln. 98	(510)
15	SPS Eliminate Wholesale Account Manager Expense	55700-Purchased Power Other	APF-RR-U2, pg 49, ln. 99	(17)
16	SPS Trading A&G Adjustment	55700-Purchased Power Other	APF-RR-U2, pg 49, ln. 100	(3,741)
17	SPS Include Credit for REC Sales	55790REC - REC Costs	APF-RR-U2, pg 49, ln. 101-102	(525,000)
18	SPS Include Ongoing REC Costs	55790REC - REC Costs	APF-RR-U2, pg 49, ln. 103	(332,167)
19	SPS Eliminate REC Costs	55790REC - REC Costs	APF-RR-U2, pg 49, ln. 104	2,875,276
20	SPS Eliminate REC Costs	55790REC - REC Costs NM	APF-RR-U2, pg 49, ln. 105	(2,801,341)
21	SPS Eliminate REC Costs	55790REC - REC Costs TX	APF-RR-U2, pg 49, ln. 106	(1,555,023)
				\$ (2,342,612)



Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 21		\$ 14,876,371
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 21		\$ 15,083,629
4				
5	Adjustment			\$ (207,258)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Adjust for Increase in Land Lease Costs			\$ 43,028
11	SPS Business Area Adjustments		APF-RR-U2, pg 49, ln. 106	(35,669)
12	SPS Eliminate Contributions and Dues Expense		APF-RR-U2, pg 49, ln. 107	(19,191)
13	SPS Eliminate Life Event Expense		APF-RR-U2, pg 49, ln. 108	(3,422)
14	SPS Business Area Adjustments		APF-RR-U2, pg 49, ln. 109	(14)
15	SPS Eliminate Contributions and Dues Expense		APF-RR-U2, pg 49, ln. 110	(240)
16	SPS Eliminate Life Event Expense		APF-RR-U2, pg 49, ln. 111	(156)
17	SPS Business Area Adjustments		APF-RR-U2, pg 49, ln. 112	(1,121)
18	SPS Business Area Adjustments		APF-RR-U2, pg 49, ln. 113	(90)
19	SPS Eliminate Contributions and Dues Expense		APF-RR-U2, pg 49, ln. 126	(40)
20	SPS Eliminate Life Event Expense		APF-RR-U2, pg 49, ln. 127	(142)
21	SPS Business Area Adjustments		APF-RR-U2, pg 49, ln. 128	(4,384)
22	SPS Eliminate Contributions and Dues Expense		APF-RR-U2, pg 49, ln. 129	(662)
23	SPS Eliminate Life Event Expense		APF-RR-U2, pg 49, ln. 130	(4)
24	SPS Eliminate Return on Shared Assets		APF-RR-U2, pg 49, ln. 131	(4)
25			APF-RR-U2, pg 49, ln. 132	(185,150)
				\$ (207,257)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 22		\$ 2,088,597
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 22		\$ 1,866,832
4				
5	Adjustment			\$ 221,765
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Adjust Storm Damage Expense	57100-Trans Mt of Overhead Lines	APP-RR-U2, pg 49, ln. 137	\$ 221,776
11	SPS Business Area Adjustments	57100-Trans Mt of Overhead Lines	APP-RR-U2, pg 49, ln. 135	(12)
12	SPS Eliminate Life Event Expense	57100-Trans Mt of Overhead Lines	APP-RR-U2, pg 49, ln. 136	-
13				\$ 221,764

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 23		\$ 167,815,304
2				
3	Less: Amount per book (Updated Updated Test Year)	pg. 3/line 23		\$ 160,322,936
4				
5	Adjustment			\$ 7,492,368
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500DC-Wheeling Lamar DC Tie	APF-RR-U2, pg 49, ln. 115	\$ (655)
11	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500MISC-Wheeling Miscellaneous	APF-RR-U2, pg 49, ln. 116	708
12	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S11-Wheeling Schedule 11	APF-RR-U2, pg 49, ln. 117	4,311,645
13	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S12-Wheeling Schedule 12	APF-RR-U2, pg 49, ln. 118	2,160
14	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S12W-Wheeling Schedule 12 - Wholesale	APF-RR-U2, pg 49, ln. 119	(1,097)
15	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S1W-Wheeling Schedule 1 - Wholesale	APF-RR-U2, pg 49, ln. 120	(33)
16	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S2-Wheeling Schedule 2	APF-RR-U2, pg 49, ln. 121	(81,458)
17	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S2W-Wheeling Schedule 2 - Wholesale	APF-RR-U2, pg 49, ln. 122	(26,304)
18	SPS Adjust Schedule 9 Expenses	56500S9-Wheeling Schedule 9	APF-RR-U2, pg 49, ln. 123	2,506,195
19	SPS Adjust Schedule 9 Expenses	56500S9W-Wheeling Schedule 9 - Wholesale	APF-RR-U2, pg 49, ln. 124	789,247
20	SPS Eliminate Non-Recurring Transmission Revenue & Expense	56500S9W-Wheeling Schedule 9 - Wholesale	APF-RR-U2, pg 49, ln. 125	(8,041)
21				\$ 7,492,367

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 26		\$ 8,162,810
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 26		\$ 8,167,747
4				
5	Adjustment			\$ (4,937)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	57510-Operations Supervision	APF-RR-U2, pg 49, ln. 138	\$ (83)
11	SPS Business Area Adjustments	57580-Regional Market Rents	APF-RR-U2, pg 49, ln. 139	(96)
12	SPS Eliminate Contributions and Dues Expense	57580-Regional Market Rents	APF-RR-U2, pg 49, ln. 140	(17)
13	SPS Eliminate Life Event Expense	57580-Regional Market Rents	APF-RR-U2, pg 49, ln. 141	-
14	SPS Eliminate Return on Shared Assets	57580-Regional Market Rents	APF-RR-U2, pg 49, ln. 142	(4,741)
15				\$ (4,937)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 29		\$ 14,240,300
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 29		\$ 14,441,412
4				
5	Adjustment			\$ (201,112)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments			
11	SPS Eliminate Contributions and Dues Expense	58000-Dist Oper Sup & Eng	APF-RR-U2, pg 49, ln. 143	\$ (6,760)
12	SPS Eliminate Life Event Expense	58000-Dist Oper Sup & Eng	APF-RR-U2, pg 49, ln. 144	(3,616)
13	SPS Business Area Adjustments	58000-Dist Oper Sup & Eng	APF-RR-U2, pg 49, ln. 145	(1,792)
14	SPS Eliminate Life Event Expense	58100-Dist Load Dispatching	APF-RR-U2, pg 49, ln. 146	(6)
15	SPS Eliminate Life Event Expense	58100-Dist Load Dispatching	APF-RR-U2, pg 49, ln. 147	(5)
16	SPS Business Area Adjustments	58200-Dist Op Station Exp	APF-RR-U2, pg 50, ln. 148	-
17	SPS Eliminate Contributions and Dues Expense	58300-Dist Oper Overhead Lines	APF-RR-U2, pg 50, ln. 149	(232)
18	SPS Eliminate Contributions and Dues Expense	58300-Dist Oper Overhead Lines	APF-RR-U2, pg 50, ln. 150	(4,090)
19	SPS Eliminate Life Event Expense	58600-Dist Oper Meter Exp	APF-RR-U2, pg 50, ln. 151	(205)
20	SPS Business Area Adjustments	58600-Dist Oper Meter Exp	APF-RR-U2, pg 50, ln. 152	(6,504)
21	SPS Eliminate Contributions and Dues Expense	58800-Dist Oper Misc Exp	APF-RR-U2, pg 50, ln. 155	(626)
22	SPS Eliminate Life Event Expense	58800-Dist Oper Misc Exp	APF-RR-U2, pg 50, ln. 156	(3,698)
23	SPS Business Area Adjustments	58800-Dist Oper Misc Exp	APF-RR-U2, pg 50, ln. 154, 157-158	(10,970)
24	SPS Eliminate Contributions and Dues Expense	58900-Dist Rents	APF-RR-U2, pg 50, ln. 160	(3,327)
25	SPS Eliminate Life Event Expense	58900-Dist Rents	APF-RR-U2, pg 50, ln. 161	(577)
26	SPS Eliminate Return on Shared Assets	58900-Dist Rents	APF-RR-U2, pg 50, ln. 159, 162, 164	(4)
27			APF-RR-U2, pg 50, ln. 163	\$ (158,700)
				<u>(201,112)</u>

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 30		\$ 6,083,237
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 30		\$ 3,867,381
4				
5	Adjustment			\$ 2,215,856
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Adjust Storm Damage Expense	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 50, ln. 170	\$ 2,216,816
11	SPS Business Area Adjustments	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 50, ln. 167	(631)
12	SPS Eliminate Contributions and Dues Expense	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 50, ln. 168	(329)
13	SPS Eliminate Life Event Expense	59300-Dist Mtc of Overhead Lines	APF-RR-U2, pg 50, ln. 169	-
14				\$ 2,215,856

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 34		\$ 11,128,712
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 34		\$ 11,014,166
4				
5	Adjustment			\$ 114,546
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	90100-Cust Acct Supervise	APF-RR-U2, pg 50, ln. 172	\$ (435)
11	SPS Eliminate Contributions and Dues Expense	90100-Cust Acct Supervise	APF-RR-U2, pg 50, ln. 173	(46)
12	SPS Eliminate Life Event Expense	90200-Cust Acct Supervise	APF-RR-U2, pg 50, ln. 174	(28)
13	SPS Business Area Adjustments	90200-Cust Acct Meter Read	APF-RR-U2, pg 50, ln. 175	(255)
14	SPS Eliminate Life Event Expense	90200-Cust Acct Meter Read	APF-RR-U2, pg 50, ln. 176	(148)
15	SPS Business Area Adjustments	90300-Cust Acct Recrds & Coll	APF-RR-U2, pg 50, ln. 177	(15,713)
16	SPS Eliminate Contributions and Dues Expense	90300-Cust Acct Recrds & Coll	APF-RR-U2, pg 50, ln. 178	(87)
17	SPS Eliminate Life Event Expense	90300-Cust Acct Recrds & Coll	APF-RR-U2, pg 50, ln. 179	(607)
18	SPS Customer Deposit Interest	DEPINT - Customer Deposit Interest Expense	APF-RR-U2, pg 50, ln. 180-181	131,865
19				\$ 114,546

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 35		\$ 1,170,500
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 35		\$ 17,774,195
4				
5				
6				\$ (16,603,695)
7	Justification for requested adjustment:			
8	SPS Eliminate Contributions and Dues Expense	90800-Customer Asst Expense	APF-RR-U2, pg 50, ln. 182	\$ (4,152)
9	SPS Eliminate Life Event Expense	90800-Customer Asst Expense	APF-RR-U2, pg 50, ln. 183	(211)
10	SPS Eliminate Wholesale Account Manager Expense	90800-Customer Asst Expense	APF-RR-U2, pg 50, ln. 184	(7,885)
11	SPS Eliminate Texas Per Book Historic EE Expense	90800EE-Customer Assistance Hist EE Amort	APF-RR-U2, pg 50, ln. 185	(577,849)
12	SPS Eliminate Per Book EE Amortization	90801EE-Customer Assistance EE Amort TX	APF-RR-U2, pg 50, ln. 186	(4,356,270)
13	SPS Eliminate Per Book EE Amortization	90803EE-Customer Assistance EE Amort NM	APF-RR-U2, pg 50, ln. 187	(11,233,954)
14	SPS Eliminate Contributions and Dues Expense	909000-Informational and instruction advertising expense	APF-RR-U2, pg 50, ln. 188	(421,375)
15				\$ (16,603,696)



Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 36		\$ 6,580
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 36		\$ 6,588
4				
5	Adjustment			\$ (8)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	91200-Economic Development	APP-RR-U2, pg 50, ln. 189	\$ (8)
11				\$ (8)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 3/line 39		\$ 52,070,666
2				
3	Less: Amount per book (Updated Test Year)	pg. 3/line 39		\$ 46,619,834
4				
5	Adjustment			\$ 5,450,832
6				
7				
8	Justification for requested adjustment:			
9	SPS Business Area Adjustments			
10	SPS Eliminate Contributions and Dues Expense	92100-A&G Office & Supplies	APF-RR-U2, pg 51, ln. 202	\$ (91,006)
11	SPS Eliminate Corporate Aircraft Expense	92100-A&G Office & Supplies	APF-RR-U2, pg 51, ln. 203	(94,063)
12	SPS Eliminate Life Event Expense	92100-A&G Office & Supplies	APF-RR-U2, pg 51, ln. 204	(467,635)
13	SPS Eliminate Wholesale Account Manager Expense	92100-A&G Office & Supplies	APF-RR-U2, pg 51, ln. 205	(5,461)
14	SPS Eliminate Xcel Foundation Expense	92100-A&G Office & Supplies	APF-RR-U2, pg 51, ln. 206	(284)
15	SPS Eliminate Commercial Equivalent of Corporate Aircraft Travel	92100-A&G Office & Supplies	APF-RR-U2, pg 51, ln. 207	(7,406)
16	SPS Eliminate Return on Shared Assets	92200-A&G Admin Transfer Crdt	APF-RR-U2, pg 51, ln. 208	103,418
17	SPS Business Area Adjustments	92300-A&G Outside Services	APF-RR-U2, pg 51, ln. 209	3,051,257
18	SPS Eliminate Corporate Aircraft Expense	92300-A&G Outside Services	APF-RR-U2, pg 51, ln. 210	(1,187)
19	SPS Eliminate Xcel Foundation Expense	92300-A&G Outside Services	APF-RR-U2, pg 51, ln. 211	(70,257)
20	SPS Eliminate Corporate Aircraft Expense	92400-A&G Property Insurance	APF-RR-U2, pg 51, ln. 212	(2,829)
21	SPS Customer Communications for Tariff Changes	92800R-Regulatory Commission Expense TX	APF-RR-U2, pg 51, ln. 213	(6,926)
22	SPS Eliminate Test Year Rate Case Expense Amortization	92800R-Regulatory Commission Expense TX	APF-RR-U2, pg 51, ln. 233	177,925
23	SPS include Rate Case Expenses	92800R-Regulatory Commission Expense TX	APF-RR-U2, pg 51, ln. 234	(2,292,052)
24	SPS Public Regulatory Commission Fees	93010-A&G General Advertising	APF-RR-U2, pg 51, ln. 235	6,940,266
25	SPS Eliminate Brand & General Advertising	93020-A&G Misc General Exp	APF-RR-U2, pg 51, ln. 236	137,064
26	SPS Eliminate Contributions and Dues Expense	93020-A&G Misc General Exp	APF-RR-U2, pg 51, ln. 237	(1,262,562)
27	SPS Business Area Adjustments	93100-A&G Rents	APF-RR-U2, pg 51, ln. 238	(620,171)
28	SPS Eliminate Stock Equivalent Plan	93100-A&G Rents	APF-RR-U2, pg 51, ln. 239	(244,775)
29	SPS Business Area Adjustments	93100-A&G Rents	APF-RR-U2, pg 51, ln. 240	(11,589)
30	SPS Eliminate Contributions and Dues Expense	93100-A&G Rents	APF-RR-U2, pg 51, ln. 241	(2,493)
31	SPS Eliminate Corporate Aircraft Expense	93100-A&G Rents	APF-RR-U2, pg 51, ln. 242	(16)
32	SPS Eliminate Life Event Expense	93100-A&G Rents	APF-RR-U2, pg 51, ln. 243	(16)
33	SPS Eliminate Return on Shared Assets	93500-A&G Maint of Gen PLT	APF-RR-U2, pg 51, ln. 244	(1,739,016)
34	SPS Eliminate Corporate Aircraft Expense	Recoverable Contributions and Donations	APF-RR-U2, pg 51, ln. 245	(74,096)
35	SPS include Allowed Contributions, Donations & Dues		APF-RR-U2, pg 52, ln. 246	2,034,743
36				\$ 5,450,833

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 5		\$ 310,314,873
2				
3	Less: Amount per book (Updated Test Year)	pg. 1/line 5		\$ 219,400,111
4				
5	Adjustment			\$ 90,914,762
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Annualize Z2 Amortization	403	APF-RR-U2, pg 57, ln. 504	\$ (584,693)
11	SPS Eliminate Amortizations Recovered in Riders	403	APF-RR-U2, pg 57, ln. 501-502, 505-507	(9,929,457)
12	SPS Eliminate Depr. & Amort Associated with ARC	403	APF-RR-U2, pg 57, ln. 500-501	(1,757,618)
13	SPS Unblending Adjustment	403	APF-RR-U2, pg 52-57, ln. 247-499	5,050,796
14	SPS Annualized Depreciation at New Rates	403	APF-RR-U2, pg 52-57, ln. 247-499	66,579,256
15	SPS Depreciation Expense Annualize	403	APF-RR-U2, pg 52-57, ln. 247-499	31,556,479
16				\$ 90,914,763

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 4/line 1		\$ 8,155,875
2				
3	Less: Amount per book (Updated Test Year)	pg. 4/line 1		\$ 8,633,154
4				
5	Adjustment			\$ (477,279)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	408101-Tax Other Than Income Tax - Payroll	APF-RR-U2, pg 57, ln. 510	\$ 57
11	SPS Eliminate Corporate Aircraft Expense	408101-Tax Other Than Income Tax - Payroll	APF-RR-U2, pg 57, ln. 511	(9,834)
12	SPS Eliminate Wholesale Account Manager Expense	408101-Tax Other Than Income Tax - Payroll	APF-RR-U2, pg 57, ln. 512	(12,211)
13	SPS Eliminate Xcel Foundation Expense	408101-Tax Other Than Income Tax - Payroll	APF-RR-U2, pg 57, ln. 513	(1,538)
14	SPS Payroll Tax Adjustment	408101-Tax Other Than Income Tax - Payroll	APF-RR-U2, pg 102, ln. 339	(453,752)
15				\$ (477,278)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 4/line 3		\$ 55,541,225
2				
3	Less: Amount per book (Updated Test Year)	pg. 4/line 3		\$ 45,687,156
4				
5	Adjustment			\$ 9,854,069
6				
7				
8	Justification for requested adjustment:			
9	SPS Adjust Property Taxes for Wind Farm	408100-Tax Other Than Income Tax - Property	APF-RR-U2, pg 57, ln. 508	\$ 7,673,954
10	SPS Annualize Property Tax	408100-Tax Other Than Income Tax - Property	APF-RR-U2, pg 57, ln. 509	2,180,115
11				\$ 9,854,069

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 4/line 5		\$ 11,200,413
2				
3	Less: Amount per book (Updated Test Year)	pg. 4/line 5		\$ 8,863,316
4				
5	Adjustment			\$ 2,337,097
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	408102FF-Taxes Other Than Income - Franchise Fees	APF-RR-U2, pg 57, ln. 514	\$ 2,337,097
11				\$ 2,337,097

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg-4/line 7		\$ 8,093,441
2				
3	Less: Amount per book (Updated Test Year)	pg-4/line 7		\$ 6,250,624
4				
5	Adjustment			\$ 1,842,817
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	408102GRT-Taxes Other Than Income - Gross Receipts Tax	APP-RR-U2, pg 57, ln. 515	\$ 1,842,817
11				\$ 1,842,817

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted			\$ 672,377
2		pg-4/line 9		
3	Less: Amount per book (Updated Test Year)			\$ 673,407
4		pg-4/line 9		
5	Adjustment			\$ (1,030)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Business Area Adjustments	4081020TH-Taxes Other Than Income - Other Miscellaneous Taxes	APP-RR-U2, pg 57, ln. 516	\$ (1,030)
11				\$ (1,030)



Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted			\$ (1,017,001)
2		pg. 1/line 9		
3	Less: Amount per book (Updated Test Year)			\$ 1,143,271
4		pg. 1/line 9		
5	Adjustment			\$ (2,160,272)
6				
7				
8				
9	Justification for requested adjustment:			
10	State Income Taxes			\$ (2,160,272)
11				\$ (2,160,272)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted			\$ (14,980,664)
2			pg. 1/line 11	
3	Less: Amount per book (Updated Test Year)			\$ 16,840,654
4			pg. 1/line 11	
5	Adjustment			\$ (31,821,318)
6				
7				
8				
9	Justification for requested adjustment:			
10	Federal Income Taxes			\$ (31,821,318)
11				\$ (31,821,318)

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Workpaper Reference	Amount
1	Expense Amount, as adjusted			\$ 72,420,794
2		pg. 1/line 13		
3	Less: Amount per book (Updated Test Year)			\$ 40,843,061
4		pg. 1/line 13		
5	Adjustment			\$ 31,577,733
6				
7				
8				
9	Justification for requested adjustment:			
10	Deferred Income Taxes			\$ 31,577,733
11				\$ 31,577,733

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted			\$ (67,302)
2			pg. 1/line 15	
3	Less: Amount per book (Updated Test Year)			\$ (67,302)
4			pg. 1/line 15	
5	Adjustment			\$ -
6				
7				
8				
9	Justification for requested adjustment:			

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted			\$ -
2		pg. 1/line 19		
3	Less: Amount per book (Updated Test Year)			\$ (10,986)
4		pg. 1/line 19		
5	Adjustment			\$ 10,986
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Gain on Sale of Disposition of Allowances	41181-Operating Income - Gains from disposition of allowances	APF-RR-U2, pg 70, ln. 1137	\$ 10,986
11				\$ 10,986

Southwestern Public Service Company  
Adjustments to Updated Test Year

Line No.	Description	Schedule A Reference	Worksheet Reference	Amount
1	Expense Amount, as adjusted	pg. 1/line 21		\$ -
2				
3	Less: Amount per book (Updated Test Year)	pg. 1/line 21		\$ 873,526
4				
5	Adjustment			\$ (873,526)
6				
7				
8				
9	Justification for requested adjustment:			
10	SPS Gain on Sale of Disposition of Allowances	41191-Operating Income - Losses from disposition of allowances	APF-RR-U2, pg. 70, ln. 1136	\$ (873,526)
11				\$ (873,526)

Southwestern Public Service Company

Detail UTYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-U2 Ref Line	Explanation
1	101 - Plant in Service	6,759,954,034		64	
2	102 - Plant Purch or Sold	-			
3	105 - Plant Held for Future Use	4,167,109		68	
4	106 - Complete Cap. not Classifd	1,475,007,897		64	
5	107 - Construc Work in Progress	207,852,757		66	
6	108 - Accum Prov for Deprec	(2,249,732,907)		65	
7	111 - Accum Prov. for Amort	(146,642,771)		65	
8	121 - NonUtility Property	4,422,200			
9	122 - Ace Dep Amrt of NonU	(410,477)			
10	124 - Other Investment	2,371,573			
11	131 - Cash	95,486,040			
12	135 - Working Funds	100,504			
13	136 - Temp Cash Investment	166,139,319			
14	142 - Cust Accts Receivable	69,498,253			
15	143 - Other Accounts Receivable	37,075,273			
16	144 - Accum Depr Uncollect Acct	(5,224,021)			
17	145 - Notes Receivable Assc. Co	100,000,000			
18	146 - Accts Receivable Assc. Co	5,260,782			
19	151 - Fuel Stock Major	6,958,657		77	
20	154 - Plant Mat & Oper Supplies	21,240,451		75	
21	155 - Mat&Sup for Merch&Contwik	177,000			
22	158.1 - Emission Allowance Invent	2,859,817		79	
23	163 - Stores Expense Undistribu	-			
24	165 - Prepayments	3,154,437		76	
25	171 - Int&Dividend Receivable	832,927			
26	172 - Rents Receivable	252,071			
27	173 - Accrued Utility Revenues	125,742,966			
28	174 - Misc Current&Accrud Ast	-			
29	175 - Privat Instru Assets	39,742,936			
30	181 - Unamortized Debt Exp	23,307,528			
31	182.3 - Oth Regulatory Assets	353,834,096		78	
32	183 - Prelim Srvy&Investigation	-			
33	184 - Clearing Accounts	2,265			
34	186 - Misc Deferred Debits	10,104,861			
35	189 - Unamort Loss on Reacquire	22,270,518			
36	190 - Accum Def Inc Tax	111,972,800		82	
37	201 - Common Stock Issued	(100)			
38	207 - Premium on Capital Stock	(362,132,084)			
39	211 - Misc Paid in Capital	(1,954,190,618)			
40	214 - Capital Stock Expense	9,033,435			
41	216 - Unappropri Retained Earning	(605,725,195)			
42	219 - Accum Otr Compre Inc	1,333,826			
43	221 - Bonds	(2,100,000,000)			
44	224 - Other Long Term Debt	(350,000,000)			
45	225 - Unamort Prem on Long Term	(8,881,935)			
46	226 - Unamort Discnt Long Term	16,107,632			
47	228.2 - Prov for Injuries&Damages	-			
48	228.3 - Prov for Pension&Benefits	(72,334,912)			
49	228.4 - Accum Misc Op Provisions	(502,469)			

Southwestern Public Service Company

Detail UTYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-U2 Ref Line	Explanation
50	- Prov for Rate Refunds	-			
51	- Asset Retirement Obligation	(49,284,576)			
52	231 - Notes Payable	-			
53	232 - Accounts Payable	(165,498,652)			
54	233 - Notes Payable to Assoc Co	(15,879,189)			
55	234 - Accts Payable to Assc Co.	(6,550,471)		84	
56	235 - Customer Deposits	(45,342,302)			
57	236 - Taxes Accrued	(25,785,522)			
58	237 - Interest Accrued	(48,336,925)			
59	238 - Dividends Declared	(5,203,023)			
60	241 - Tax Collection Payable	(3,740,517)			
61	242 - Misc Current&Accrued Liab	(18,368,717)			
62	244 - Privat Instr Liab	-			
63	252 - Cust Advance for Const	(12,919,204)		87	
64	253 - Other Deferred Credits	(709,223,859)		88-89	
65	254 - Oth Regulatory Liab	(131,074)			
66	255 - Def Invest Tax Credit	(1,112,513)		82	
67	281 - Def Inc Tax Accel Amort	(663,627,034)		82	
68	282 - Def Inc Tax Other Prop	(79,166,707)		82	
69	283 - Def Inc Tax Other				
70	403 - Depreciation Expense		178,641,180	25	
71	403.1 - Depr Exp for Asset Retire Cost		136,378	25	
72	404 - Amortization of Limited-Ter		28,602,068	26	
73	405 - Amortization of Oth Elec		(219,141)		
74	407.3 - Regulatory Debits		11,483,362	26	
75	407.4 - Regulatory Credits		(1,084,118)	26	
76	408.100 - Property Tax		45,687,156	28	
77	408.101 - Payroll Tax		8,633,154	30	
78	408.102 - Sales, Use, Oth Tax		15,787,346	31	
79	408.2 - Tax Oth Inc Tax-Oth		26,601	31, 36, 38	
80	409.1 - Income Tax, Utility Oper Inc		8,155,144	46	
81	409.2 - Income Tax, Oth Inc & Deduct		2,042,411		
82	410.1 - Prov for Def Inc Tax-Util		109,667,606		
83	410.2 - Def Inc tax oth inc		719,676		
84	411.100 - Def Inc Tax-Util-Cr		(79,566,240)		
85	411.101 - Accretion Expense		1,621,240		
86	411.2 - Def Inc tax oth-Cr		(715,955)		
87	411.4 - Investment Tax Credit		(52,421)	48	
88	411.8 - Gains-Disposition of Allowance		(10,986)	99	
89	411.9 - Loss frm Disposition of Allowa		873,526	99	
90	417 - Rev from Non-Uty Op		(169,257)		
91	417.1 - Exp from Non-Utility		187,762		
92	419 - Inrst & Dividnd Income		(2,420,242)		
93	419.1 - Allow Fund Used During		(31,467,111)		
94	421 - Misc Nonoperating Inc		277,584		
95	421.1 - Gain on Disposition Prop		-		
96	421.2 - Loss on Disposition Prop		11,074		
97	426.1 - Donations		1,344,408		
98	426.2 - Life Insurance		(61,543)		



Southwestern Public Service Company

Detail UTYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-U2 Ref Line	Explanation
99	- Penalties		58,392		
100	- Expenditures for Civic,		574,891		
101	- Other Deductions		231,464		
102	- Intrst on Lng-Trm Debt		86,522,745		
103	- Amort Debt Dscnt & Exp		1,262,008		
104	- Amort-Loss on Receivd Dbt		807,614		
105	- Interest & Dividend		1,331,202		
106	- Other Interest Exp		5,072,827		
107	- Allow Borwd Fnds Drg Cnst		(14,327,522)		
108	- Dividends Declared Common		226,121,500		
109	- Rev Ele Residential Sales		(367,168,370)		
110	- Rev Ele C&I Sales		(849,911,412)		
111	- Rev Ele Strt&Hwy Lghtng		(7,035,264)		
112	- Rev E Oth Sales Pub Auth		(37,393,458)		
113	- Sales for Resale Revenues		(345,350,825)		
114	- Provision for Rate Refunds			94	
115	- Rev E Oth Forfeited Disc		(1,558,953)	95	
116	- Rev Ele Oth Misc Service		(1,004,553)	95	
117	- Rev Ele Oth Rents		(8,210,115)	95	
118	- Rev Ele Other		7,436,680	95	
119	- Rev frm Trnsm of Electrcy Oths		(228,332,848)	95	
120	- Stm Prod Op & Supr		2,156,793	3, 4, 6	
121	- Stm Gen Fuel		263,985,469	1, 3, 4, 6	Labor in line 4
122	- Steam Expenses Major		10,840,404	3, 4, 6	Fuel in line 1; Labor in line 4
123	- Stm Gen Elec Exp. Major		9,687,321	3, 4, 6	Labor in line 4
124	- Misc Steam Pwr Exp		13,589,373	3, 4, 6	Labor in line 4
125	- Stm Pow Gen Rents		6,287,271	3, 4, 6	Labor in line 4
126	- SO2 Allowances		122,490	3, 6	
127	- Stm Maint Super&Eng		1,487,567	3, 4, 7	Labor in line 4
128	- Stm Maint of Structures		4,949,810	3, 4, 7	Labor in line 4
129	- Stm Maint of Boiler Plt		17,690,573	3, 4, 7	Labor in line 4
130	- Stm Maint of Elec Plant		13,111,927	3, 4, 7	Labor in line 4
131	- Stm Maint of Misc Stm Plt		11,145,895	3, 4, 7	Labor in line 4
132	- Oth Oper Super&Eng		61,675	3, 4, 8	Labor in line 4
133	- Oth Oper Fuel		27,844,751	1, 4	Fuel in line 1; Labor in line 4
134	- Oth Oper Gen Exp		325,084	3, 4, 8	Labor in line 4
135	- Oth Oper Misc Gen Exp		432,412	3, 4, 8	Labor in line 4
136	- Oth Oper Rents		557,239	3, 4, 8	Labor in line 4
137	- Oth Maint Super & Eng		174,309	3, 4, 9	Labor in line 4
138	- Oth Maint of Structures		363,828	3, 4, 9	Labor in line 4
139	- Oth Mic of Gen & Ele Plant		1,239,466	3, 4, 9	Labor in line 4
140	- Oth Mic Misc Gen Plt Mjr		393,893	3, 4, 9	Labor in line 4
141	- Purchased Power		437,281,159	2	
142	- Load Dispatch		1,060,804	3, 4, 10	Labor in line 4
143	- Other Power Oth Exp		11,618,945	2, 3, 4, 10	Purchased Power in line 2; Labor in line 4
144	- Trans Oper Super & Eng		9,507,532	3, 4, 11	Labor in line 4
145	- Load Disp-Reliability		226,292	3, 4, 11	Labor in line 4
146	- Load Disp-Monitor/Operate		2,971,313	3, 4, 11	Labor in line 4
147	- Load Disp-Sch/Con/Disp Serv		4,079,474	3, 4, 11	Labor in line 4

Southwestern Public Service Company

Detail UTYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-U2 Ref Line	Explanation
148	- Rel/Plan/Standards Dev		877	3, 4, 11	Labor in line 4
149	- Trans Service Studies		74,509	3, 4, 11	Labor in line 4
150	- Gen Interconn Studies	(3,424)		3, 4, 11	Labor in line 4
151	- Rel/Plan/Standards Dev Serv		3,075,299	3, 4, 11	Labor in line 4
152	- Trans Oper Station Exp		1,750,096	3, 4, 11	Labor in line 4
153	- Trans Oper OH Lines		958,078	3, 4, 11	Labor in line 4
154	- Trans of Elec By Others		160,322,936	3, 11	
155	- Trans Oper Misc Exp		3,305,785	3, 4, 11	Labor in line 4
156	- Trans Rents		1,896,977	3, 4, 11	Labor in line 4
157	- Trans Mice Super & Eng		3,653	3, 4, 12	Labor in line 4
158	- Tran Mt of Station Equip		1,890,827	3, 4, 12	Labor in line 4
159	- Trans Mt of Overhead Line		849,636	3, 4, 12	Labor in line 4
160	- Trans Maint of UG lines				
161	- Operation Supervision		140,635	3, 4, 13	Labor in line 4
162	- DA & RT Mkt Admin		312,778	3, 4, 13	Labor in line 4
163	- Ancillary Serv Mkt Admin		23,929	3, 4, 13	Labor in line 4
164	- Mkt Monitoring/Compliance		47,980	3, 4, 13	Labor in line 4
165	- Mkt Fac/Mon/Comp Serv		8,097,392	3, 4, 13	Labor in line 4
166	- Regional Market Rents		55,985	3, 4, 13	Labor in line 4
167	- Dist Oper Sup & Eng		3,680,872	3, 4, 14	Labor in line 4
168	- Dist Load Dispatching		274,232	3, 4, 14	Labor in line 4
169	- Dist Op Station Exp		1,565,135	3, 4, 14	Labor in line 4
170	- Dist Oper Overhead Lines		4,029,784	3, 4, 14	Labor in line 4
171	- Dist Op UG Elec Lines		262,621	3, 4, 14	Labor in line 4
172	- Dist Oper Streetlight		352,124	3, 4, 14	Labor in line 4
173	- Dist Oper Meter Exp		2,622,941	3, 4, 14	Labor in line 4
174	- Dist Oper Cust Install		859,023	3, 4, 14	Labor in line 4
175	- Dist Oper Misc Exp		11,704,211	3, 4, 14	Labor in line 4
176	- Dist Rents		2,684,324	3, 4, 14	Labor in line 4
177	- Dist Mtc Super & Eng		25,522	3, 4, 15	Labor in line 4
178	- Dist Mtc of Structures		307	3, 4, 15	Labor in line 4
179	- Dist Mt of Station Equip		765,299	3, 4, 15	Labor in line 4
180	- Dist Mtc of Overhead Lines		7,917,437	3, 4, 15	Labor in line 4
181	- Dist Mt of Undergrnd Line		266,060	3, 4, 15	Labor in line 4
182	- Dist Mt of Line Transform				
183	- Dist Mtc of Streetlights		487,851	3, 4, 15	Labor in line 4
184	- Dist Mtc of Meters		14,624	3, 4, 15	Labor in line 4
185	- Dist Maint of Dist Plant		(529,395)	3, 4, 15	Labor in line 4
186	- Cust Acct Supervise		20,933	3, 4, 16	Labor in line 4
187	- Cust Acct Meter Read		4,771,081	3, 4, 16	Labor in line 4
188	- Cust Acct Recrds & Coll		7,182,231	3, 4, 16	Labor in line 4
189	- Uncol Acct - Commod		4,447,042	3, 23	
190	- Uncol Acct - Noncommod		1,182,664	3, 23	
191	- Cust Acct Misc			3, 23	

Southwestern Public Service Company

Detail UTYE Trial Balance

Regulatory Trial Balance Report

Line No.	Description	Ending Balance (\$)	12 Month Rolling (\$)	Sch A-U2 Ref Line	Explanation
192	- Customer Asst Expense		19,188,752	3, 4, 17	Labor in line 4
193	- Cust Serv Instruct Adver		421,375	3, 4, 17	Labor in line 4
194	910 - Miscellaneous Customer Service		17,124	3, 4, 17	Labor in line 4
195	912 - Sales Demo & Sales		264,910	3, 4, 18	Labor in line 4
196	920 - A&G Salaries		35,036,295	4	
197	921 - A&G Office & Supplies		19,785,686	3, 19	
198	922 - A&G Admn Transfer Crdt		(17,752,369)	3, 19	
199	923 - A&G Outside Services		11,084,513	3, 19	
200	924 - A&G Property Insurance		3,189,386	3, 19	
201	925 - A&G Injuries & Damages		7,450,310	3, 4, 19	Labor in line 4
202	926 - A&G Pen & Ben		30,935,422	5	
203	928 - A&G Regulatory Comm Exp		9,436,626	3, 32, 34	
204	929 - A&G Duplicate Chrg Crdt		(1,380,460)	3, 19	
205	930.1 - A&G General Advertising		1,262,562	3, 19	
206	930.2 - A&G Misc General Exp		1,183,767	3, 4, 19	Labor in line 4
207	931 - A&G Rents		13,346,785	3, 4, 19	Labor in line 4
208	935 - A&G Maint of Gen PLT		163,743	3, 4, 19	Labor in line 4

Southwestern Public Service Company

Unadjusted O&M  
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Line No.	Description	Account	Per Book
1	<b>Operating &amp; Maintenance Expenses:</b>		
2			
3	<b>Steam Production Operation:</b>		
4	Supervision & Engineering	0500	\$ 248,219
5	Fuel (Transportation & Handling)	0501	33,212,888
6	Steam Expense	0502	3,501,698
7	Electric Expense	0505	3,638,014
8	Miscellaneous	0506	4,527,689
9	Rent	0507	5,635,188
10	Supplies and Expenses	0508	124,830
11	Allowances	0509	(2,340)
12	<b>Total Steam Production Operation</b>		<b>\$ 50,886,186</b>
13			
14	<b>Steam Production Maintenance:</b>		
15	Supervision & Engineering	0510	\$ 336,402
16	Structures	0511	3,786,389
17	Boilers	0512	11,925,792
18	Electric Plant	0513	8,432,069
19	Miscellaneous Plant	0514	4,192,592
20	Steam Production (Nonmajor)	0515	-
21	<b>Total Steam Production Maintenance</b>		<b>\$ 28,673,244</b>
22			
23	<b>Total Steam Production O&amp;M</b>		<b>\$ 79,559,431</b>
24			
25	<b>Combustion Turbine Production Operation:</b>		
26	Supervision & Engineering	0546	\$ (9,400)
27	Fuel Handling	0547	-
28	Generation Expense	0548	120,206
29	Miscellaneous	0549	(5,501,836)
30	Rents	0550	491,695
31	<b>Total Combustion Turbine Production Operation</b>		<b>\$ (4,899,336)</b>
32			
33	<b>Combustion Turbine Production Maintenance:</b>		
34	Supervision & Engineering	0551	\$ 95,296
35	Structures	0552	269,566
36	Electric Plant	0553	630,451
37	Miscellaneous Plant	0554	221,114
38	<b>Total Combustion Turbine Production Maintenance</b>		<b>\$ 1,216,427</b>
39			
40	<b>Total Combustion Turbine Production O&amp;M</b>		<b>\$ (3,682,909)</b>
41			
42			
43	<b>System Control and Dispatch:</b>		
44	System Load Control	0556	\$ 44,584
45	Other Expenditures	0557	(382,841)
46	Other Expenditures - New Mexico	0557NM	-
47	Other Expenditures - Texas	0557TX	-
48	<b>Total System Control and Dispatch</b>		<b>\$ (338,257)</b>
49			
50	<b>Total Non-Fuel Production O&amp;M</b>		<b>\$ 75,538,265</b>

Southwestern Public Service Company

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July 1, 2018 through June 30, 2019

51			
52	<b>Transmission Operations:</b>		
53	Supervision & Engineering	0560	\$ 1,864,972
54	Load Dispatch	0561	-
55	Load Dispatch - Reliability	0561.1	-
56	Load Dispatch - Monitor/Operate	0561.2	940,221
57	Load Dispatch - Transmission Serv/Sch	0561.3	-
58	Load Dispatch - Sch/Con/Disp Serv	0561.4	4,079,474
59	Rel/Plan/Standards Dev Serv	0561.5	12
60	Trans Service Studies	0561.6	48,019
61	Generation Interconnection Studies	0561.7	(3,424)
62	Rel/Plan/Standards Dev Serv	0561.8	3,075,299
63	Station Equipment	0562	343,459
64	Overhead Lines	0563	877,186
65	Underground Lines	0564	-
66	Miscellaneous	0566	1,910,053
67	Rents	0567	1,655,045
68	<b>Total Transmission Operations</b>		<b>\$ 14,790,316</b>
69			
70	<b>Transmission Maintenance:</b>		
71	Supervision & Engineering	0568	\$ 618
72	Structures	0569	-
73	Station Equipment	0570	1,110,114
74	Overhead Lines	0571	534,313
75	Underground Lines	0572	-
76	Miscellaneous	0573	-
77	<b>Total Transmission Maintenance</b>		<b>\$ 1,645,045</b>
78			
79	<b>Wheeling:</b>		
80	Wheeling - Facility Charges	565FC	\$ -
81	Wheeling - Lamar DC Tie	565LDC	(420)
82	Wheeling - Meter Charges	565MC	703,366
83	Wheeling - Miscellaneous	565MISC	31,965
84	Wheeling - Schedule 1	565S1	-
85	Wheeling - Schedule 11 - Retail	565S11	94,041,500
86	Wheeling - Schedule 11 - Wholesale	565S11W	30,753,348
87	Wheeling - Schedule 12 - Retail	565S12	2,050,858
88	Wheeling - Schedule 12 - Wholesale	565S12W	535,444
89	Wheeling - Schedule 1 - Wholesale	565S1W	712,636
90	Wheeling - Schedule 2	565S2	2,964
91	Wheeling - Schedule 2 Wholesale	565S2W	508
92	Wheeling - Schedule 3	565S3	-
93	Wheeling - Schedule 6	565S6	-
94	Wheeling - Schedule 7&8	565S7&8	-
95	Wheeling - Schedule 9	565S9	1,027,972
96	Wheeling - Schedule 9 Wholesale	565S9W	22,806,297
97	Wheeling - Z2 Direct Assigned Upgrade Charge	565Z2DAUC	82,054
98	Wheeling - Z2 Direct Assigned Upgrade Charge - Wholesale	565Z2DAUCW	16,400
99	Wheeling - Z2 Schedule 11 Charges	565Z2Sch11	(169,497)
100	Wheeling - Z2 Schedule 11 Charges - Wholesale	565Z2Sch11W	-
101	<b>Total Wheeling</b>		<b>\$ 152,595,392</b>
102			
103	<b>Total Transmission O&amp;M</b>		<b>\$ 169,030,753</b>

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104				
105	<b>Regional Market Expenses:</b>			
106	Operation Supervision	0575.1	\$	16,099
107	DA & RT Mkt Admin	0575.2		-
108	Trans Rights Mkt Admin	0575.3		-
109	Cap Mkt Admin	0575.4		-
110	Ancillary Serv Mkt Admin	0575.5		-
111	Market Monitoring/Compliance	0575.6		-
112	Mkt Fac/Mon/Comp Serv	0575.7		8,097,392
113	Regional Market Rents	0575.8		49,320
114	<b>Total Regional Market Expenses</b>		<b>\$</b>	<b>8,162,810</b>
115				
116	<b>Distribution Operations:</b>			
117	Supervision	0580	\$	674,919
118	Load Dispatch	0581		248,564
119	Station Equipment	0582		721,723
120	Overhead Lines	0583		3,282,889
121	Underground Lines	0584		245,283
122	Street Lighting	0585		166,305
123	Metering	0586		(656,846)
124	Customer Installations	0587		31,471
125	Miscellaneous	0588		7,063,883
126	Rents	0589		2,462,108
127	<b>Total Distribution Operations</b>		<b>\$</b>	<b>14,240,300</b>
128				
129				
130	<b>Distribution Maintenance:</b>			
131	Supervision	0590	\$	403
132	Structures	0591		0
133	Station Equipment	0592		377,264
134	Overhead Lines	0593		1,110,020
135	Underground Lines	0594		121,405
136	Transformers	0595		-
137	Street Lighting	0596		280,469
138	Metering	0597		3,813
139	Miscellaneous	0598		(243,768)
140	<b>Total Distribution Maintenance</b>		<b>\$</b>	<b>1,649,606</b>
141				
142	<b>Total Distribution O&amp;M</b>		<b>\$</b>	<b>15,889,906</b>
143				
144	<b>Customer Accounting Expense:</b>			
145	Supervision	0901	\$	2,627
146	Meter Reading	0902		1,899,314
147	Billing & Cashiering	0903		3,465,200
148	Uncollectible Accounts	0904		5,629,706
149	Miscellaneous	0905		-
150	<b>Total Customer Accounting Expense</b>		<b>\$</b>	<b>10,996,847</b>

Southwestern Public Service Company

Unadjusted O&M  
July 1, 2018 through June 30, 2019

151			
152			
153	<b>Customer Service Expense:</b>		
154	Supervision	0907	\$ -
155	Customer Assistance - Historic EE Amortization - Texas	90800EE	258,825
156	Customer Assistance - EE Tracker Amortization - Texas	90801EE	-
157	Customer Assistance - EE - New Mexico	90803EE	-
158	Customer Assistance - Saver Switch	090804EE	715,184
159	Customer Assistance - Other	90800	183,947
160	Advertisement	0909	-
161	Miscellaneous	0910	12,545
162	<b>Total Customer Service Expense</b>		<b>\$ 1,170,500</b>
163			
164	<b>Sales Expense:</b>		
165	Sales Expense - Supv.	0911	\$ -
166	Demonstrations & Selling	0912	6,580
167	Advertising Expense - Sales	0913	-
168	Miscellaneous Sales Expense	0916	-
169	<b>Total Sales Expense</b>		<b>\$ 6,580</b>
170			
171	<b>Total Customer Service &amp; Sales Expense</b>		<b>\$ 1,177,080</b>
172			
173	<b>Total Customer Operations Expense</b>		<b>\$ 12,173,927</b>
174			
175	<b>Administrative &amp; General Expense:</b>		
176	Administrative Salaries	0920	\$ -
177	Office Supplies & Expense	0921	18,818,767
178	A&G Expense Transferred	0922	(20,803,626)
179	Outside Services - Legal	0923	11,010,241
180	Property Insurance	0924	3,182,461
181	Injuries and Damages	0925	6,642,940
182	Pensions & Benefits	0926	-
183	Deferred Pensions & Benefits	092603	-
184	Regulatory Commission Expense - Texas	0928	(5,767,718)
185	Regulatory Commission Expense - New Mexico	0928	4,851,744
186	Regulatory Commission Expense - Wholesale	0928	523,587
187	Regulatory Commission Expense - Trans Related	0928	183,845
188	Regulatory Commission Expense - NERC Fees	0928	94,203
189	Regulatory Commission Expense - Energy Related	0928	3,657
190	Duplicate Charges - Electric	0929	(1,380,460)
191	Miscellaneous	0930	318,821
192	Rents - Retail Allocated	0931	11,447,955
193	Maintenance of Structures	0932	-
194	Maintenance of General Plant	0935	89,647
195	<b>Total Administrative &amp; General Expense</b>		<b>\$ 29,216,065</b>
196			
197	<b>Total O&amp;M Expense</b>		<b>\$ 310,011,726</b>

Note: Less Items not included in total on Line 22 of A-U2

Uncollectible Expense on Line 31 of A-U2	5,629,706
Texas PUC Assessment on Line 40 of A-U2	1,401,564
Other State's PUC Assessment on Line 42 of A-U2	2,120,479
<b>Amount to include on Line 3 of A-U2</b>	<b>\$ 300,859,977</b>